

Exhibit 19

United States of America ex rel. Ven-a-Care of the Florida Keys, Inc. v. Dey, Inc., et al.,
Civil Action No. 05-11084-PBS

Exhibit to the July 24, 2009, Declaration of George B. Henderson, II
In Support of Plaintiffs' Motion For Partial Summary Judgment
and In Opposition To Dey's Motion For Partial Summary Judgment

**UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS**

In re: PHARMACEUTICAL INDUSTRY
AVERAGE WHOLESale PRICE
LITIGATION

MDL No. 1456
Civil Action No. 01-12257-PBS
Hon. Patti B. Saris

THIS DOCUMENT RELATES TO:

United States of America, ex rel. Ven-a-Care of the Florida Keys, Inc. v. Dey, Inc., et al, **Civil Action No. 05-11084-PBS**

DECLARATION OF SIMON D. PLATT, FCA, CPA
IN SUPPORT OF THE UNITED STATES' MOTION FOR PARTIAL SUMMARY
JUDGEMENT

SIMON D. PLATT, being duly sworn, deposes and says as follows:

1. I, Simon Platt, am a Partner in the Boston office of StoneTurn Group, LLP ("StoneTurn"). StoneTurn is a forensic accounting and dispute consulting firm, which provides accounting and financial consulting services primarily to companies, counsel to companies and counsel representing non-corporate entities. I am a Certified Public Accountant licensed in the Commonwealth of Massachusetts and the State of New York and Fellow of the Institute of Chartered Accountants in England and Wales, with over twenty-eight years of audit and forensic accounting experience. Prior to forming StoneTurn, I was a partner at Deloitte & Touche LLP ("Deloitte"). During my tenure with Deloitte, I led the global Forensic Audit Assistance program, the national Forensic Investigative Services Group and the New York and Boston Dispute Consulting practices. In the forensic and dispute practices at Deloitte and StoneTurn, I have led many client projects including financial and damage analyses, forensic accounting engagements and forensic technology projects. I have been qualified as an expert on economic damages and cases pertaining to generally

accepted accounting principles. A complete copy of my current curriculum vitae, which summarizes my qualifications and professional experience, is included as **Exhibit A** to this declaration.

2. I have submitted an expert report with regards to the matter referenced above dated January 23, 2009, and titled "Expert Report of Simon D. Platt."

SUMMARY OF TRANSACTION DATA AND CALCULATED AVERAGES

3. I have been asked by the United States Attorney's Office of the Department of Justice ("DOJ") to outline procedures I, and those at my direction (collectively "we"), performed in order to calculate average selling prices for certain Dey, Inc., et al., ("Dey") products at issue in this litigation and to compare those calculated prices to prices reported by Dey to pricing publishers, such as First Data Bank ("FDB")¹ and Red Book. The results of certain of these calculations as summarized in graphs and summary tables are discussed later in this submission and have been attached to this declaration in **Graphs A1-A13** and **Summaries A1-A13**. We understand this declaration is being submitted as part of the DOJ's motion for partial summary judgment in this matter.
4. The primary source of information which we used in calculating average selling prices for the Dey products at issue in this litigation was transaction data provided by Dey. The first data set consisted of information from Dey's internal invoicing system and included sales transactions and related adjustments to sales amounts between Dey and customers that purchase product directly from Dey. This data set is referred to as the "direct" data. The second data set consisted of information from Dey's chargeback database and included information on sales transactions and related adjustments to sales between wholesalers that resell Dey product and the end customers who buy from those wholesalers, usually pursuant to a contract negotiated between either Dey or the wholesaler, and the end customer. This data set is referred to as the "indirect" data. The procedures used in calculating average prices using both the direct and indirect data provided by Dey are described in more detail below.

¹ For certain NDCs, Dey increased the reported WAC beginning on May 30, 1995 and ending on December 31, 1997. The WAC increases for four of the Albuterol Sulfate NDCs are shown graphically in Graphs A12 and A13.

5. In addition to the data sources reflecting Dey's sales data we also used data reflecting prices reported by Dey to pricing publishers in our analyses as a basis for comparing the average selling prices calculated to the reported average wholesale price ("AWP") and wholesale acquisition cost ("WAC").²
6. According to the transaction data provided and testimony given in connection with this litigation, we understand Dey sells its products to several customer types, also referred to as classes of trade ("COT"). The COTs included in Dey's transaction data include wholesalers, homecare pharmacies, chain drug stores, retail pharmacies and hospitals, for example.
7. Non-wholesale customers include individual entities, such as pharmacies, or a group of customers that band together in order to obtain preferential pricing through economies of scale, also referred to in the pharmaceutical industry as group purchasing organizations ("GPOs"). These customers will generally purchase pharmaceuticals at a contractual price and are invoiced directly by Dey.
8. Non-wholesale customers may also receive product discounts or price reductions in the form of rebates, special sale prices and/or other price adjustments which effectively reduce the net amounts paid for the product being purchased.
9. Wholesalers, such as Cardinal Health and McKesson Corporation, are direct customers that purchase product in bulk from Dey and resell that product to various end customers. For the original purchase of product from Dey, the wholesaler will generally be billed by Dey at a standard invoice price for items sold to the wholesaler. The wholesalers then typically resell the product to: (a) a customer that has a preexisting contract negotiated directly with Dey, also known as a contract customer, (b) to a customer that has not separately negotiated pricing with Dey or the wholesaler, or (c) customers participating in a source

² In comparing the average selling prices calculated with the reported AWP's and WAC's, the prices reported to FDB were generally used. The prices reported to Red Book were compared to FDB for the Ipratropium Bromide NDC's. With the exception of a minor difference in two reported AWP's (each totaling 0.23% of the FDB reported AWP) and minor differences in certain WAC's (ranging from -0.98% to 0.98% of the FDB reported WAC), the prices reported to Red Book were consistent with those reported to FDB. AWP's and WAC's were not provided by FDB for 4 Ipratropium Bromide NDC's (49502068526, 49502068530, 49502068531 and 49502068562). In these instances, the Red Book reported AWP's and WAC's were used for comparison purposes.

program, whereby wholesalers negotiate special prices at which they can purchase product from Dey directly for resale to certain groups of customers pooled by the wholesaler. It is my understanding that the indirect transaction data includes indirect sales made by a wholesaler to Dey contract customers and customers participating in a source program.³

10. Indirect sales made by a wholesaler to a contract customer or a customer participating in a source program are sold at a contract price, i.e. the price negotiated by the end customer with Dey (contract customer) or with the wholesaler (source program), respectively. In nearly all such cases, this price is less than the invoice price at which the wholesaler originally purchased this product from the manufacturer. In order to compensate the wholesaler for the shortfall that results from selling to contract customers at prices below the wholesaler's original purchase price, the wholesaler is provided a credit for the difference, also known as a chargeback. For example, assume Dey originally sold one unit of a product to a wholesaler at a hypothetical invoice price of \$10/unit. Next assume that the wholesaler then sold that unit of product to an indirect customer at a price the indirect customer had previously negotiated with Dey of \$8/unit. In order to compensate the wholesaler for selling Dey product to an indirect customer at a price below what the wholesaler was originally invoiced at, the wholesaler would submit a request for a chargeback, in this case in the amount of \$2, usually to be paid by Dey in the form of credit to the wholesaler.
11. Similar to non-wholesale customers, wholesalers may also receive product discounts or price reductions in the form of rebates, special sale prices and/or other price adjustments which effectively reduce their net amounts paid for the pharmaceuticals. According to the testimony of a representative of Cardinal Health, one of the primary wholesale customers of Dey, Cardinal Health measures its ultimate acquisition price of product on a "dead net" basis, which would be the price actually paid when factoring in rebates, chargebacks and other discounts.⁴

³ Deposition of Pamela Marrs dated August 19, 2004, pg. 144-145, and Deposition of Russell Johnston dated December 11, 2008, pg. 417.

⁴ Deposition of Matthew Erick of Cardinal Health dated June 17, 2008, pg. 118.

12. Using the direct transaction sales data, we calculated average prices by totaling sales dollars for the various transaction code types, including the gross billed amount, chargebacks, rebates, and other miscellaneous adjustments, and dividing by the number of corresponding shelf cartons.⁵ This was done for each quarter by product NDC and COT in order to obtain an average direct price for each product by COT in each quarter.
13. Direct gross sales prior to adjustments for chargebacks, rebates and other miscellaneous adjustments totaled approximately \$2.488 billion. Reductions from gross sales included chargebacks of \$480.6 million (19.3% of gross sales), rebates of \$139.2 million (5.6%) and other miscellaneous adjustments of \$46.0 million (1.8%).
14. We also calculated average prices using the indirect transaction sales data by totaling sales dollars at the contract prices paid by the indirect customers, generally the wholesaler's cost less chargebacks, and dividing by the number of corresponding shelf cartons. This was done for each quarter by product NDC and COT in order to obtain an average indirect price for each product by COT in each quarter. For purposes of illustrating trends in average indirect prices compared to reported prices, the summary price tables included with this submission reflect average prices calculated annually for pharmacy-related classes of trade.⁶
15. From the indirect transaction data, gross sales prior to adjustments for chargebacks totaled approximately \$1.303 billion. Reductions from gross sales consisted of chargebacks of \$441.4 million (33.9%) of gross sales.
16. Various graphs and summary data tables illustrating the results of the aforementioned analyses performed have been included with this submission and are described below.^{7,8}

⁵ In preparing this calculation, we have excluded any transaction records having a reason code related to product returns. Transactions with reason codes associated with returns were excluded based on the understanding that return transactions do not represent a valid measurement of selling prices in the normal course of business and that these returns can occur at various times subsequent to the original sale date, thus their inclusion could skew average prices in a given period. Returns were approximately 1% of gross sales.

⁶ For purposes of this declaration, the Retail Pharmacy, Homecare Pharmacy, Homecare Pharmacy – House Account and Chain Drug classes of trade are considered to be pharmacy-related classes of trade.

⁷ For graphing and summarization purposes, quarters and years for which the number of shelf cartons or net sales were zero or negative have been excluded.

In comparing the prices reported to pricing publishers and our calculated average selling prices, we have represented this relationship in terms of a “spread percentage.” This spread percentage is calculated by subtracting from the reported price, such as AWP, the price calculated using Dey’s transaction data and then dividing by the price calculated using Dey’s transaction data. A positive percentage indicates that the price reported was greater than the actual average selling price calculated. The graphs and summary data tables, which primarily focus on the pharmacy-related classes of trade, include the following:

- (i) Graph A1: Reported AWP and WAC vs. the quarterly average calculated at the contract price for the pharmacy COT using the indirect data for Albuterol MDI 49502030317 and 49502033317;
- (ii) Summary A1: Annual comparison between the reported AWP and WAC, and the calculated average at the contract price for the pharmacy COT using the indirect data for Albuterol MDI 49502030317 and 49502033317;
- (iii) Graph A2: Reported AWP and WAC vs. the quarterly average calculated at the contract price for the pharmacy COT using the indirect data for Albuterol MDI Refill 49502030327 and 49502033327;
- (iv) Summary A2: Annual comparison between the reported AWP and WAC, and the calculated average at the contract price for the pharmacy COT using the indirect data for Albuterol MDI Refill 49502030327 and 49502033327;
- (v) Graph A3: Reported AWP and WAC vs. the quarterly average calculated at the contract price for the pharmacy COT using the indirect data for Albuterol Sulfate 49502019620 and 49502010501;

(cont'd from previous page)

⁸ As shown in the table on pages 7-9 of Dey’s Concise Statement of Undisputed Material Facts dated June 26, 2009, certain of the NDCs have been superseded and therefore related NDCs are presented together for graphing purposes. Additionally, Dey had provided documents containing details of the superseded NDCs (DL-0050142 - 0050145, DEY-LABS-0292776 – DEY-LABS-029782 and DL-TX-0093570 - 0093575).

- (vi) Summary A3: Annual comparison between the reported AWP and WAC, and the calculated average at the contract price for the pharmacy COT using the indirect data for Albuterol Sulfate 49502019620 and 49502010501;
- (vii) Graph A4: Reported AWP and WAC vs. the quarterly average calculated at the contract price for the pharmacy COT using the indirect data for Albuterol Sulfate 49502069703 and 49502069724;
- (viii) Summary A4: Annual comparison between the reported AWP and WAC, and the calculated average at the contract price for the pharmacy COT using the indirect data for Albuterol Sulfate 49502069703 and 49502069724;
- (ix) Graph A5: Reported AWP and WAC vs. the quarterly average calculated at the contract price for the pharmacy COT using the indirect data for Albuterol Sulfate 49502069733, 49502069729 and 49502069730;
- (x) Summary A5: Annual comparison between the reported AWP and WAC, and the calculated average at the contract price for the pharmacy COT using the indirect data for Albuterol Sulfate 49502069733, 49502069729 and 49502069730;
- (xi) Graph A6: Reported AWP and WAC vs. the quarterly average calculated at the contract price for the pharmacy COT using the indirect data for Albuterol Sulfate 49502069760 and 49502069761;
- (xii) Summary A6: Annual comparison between the reported AWP and WAC, and the calculated average at the contract price for the pharmacy COT using the indirect data for Albuterol Sulfate 49502069760 and 49502069761;
- (xiii) Graph A7: Reported AWP and WAC vs. the quarterly average calculated at the contract price for the pharmacy COT using the indirect data for Cromolyn Sodium 49502068912;

- (xiv) Summary A7: Annual comparison between the reported AWP and WAC, and the calculated average at the contract price for the pharmacy COT using the indirect data for Cromolyn Sodium 49502068912;
- (xv) Graph A8: Reported AWP and WAC vs. the quarterly average calculated at the contract price for the pharmacy COT using the indirect data for Cromolyn Sodium 49502068902 and 49502068961;
- (xvi) Summary A8: Annual comparison between the reported AWP and WAC, and the calculated average at the contract price for the pharmacy COT using the indirect data for Cromolyn Sodium 49502068902 and 49502068961;
- (xvii) Graph A9: Reported AWP and WAC vs. the quarterly average calculated at the contract price for the pharmacy COT using the indirect data for Ipratropium Bromide 49502068503, 49502068524 and 49502068526;
- (xviii) Summary A9: Annual comparison between the reported AWP and WAC, and the calculated average at the contract price for the pharmacy COT using the indirect data for Ipratropium Bromide 49502068503, 49502068524 and 49502068526;
- (xix) Graph A10: Reported AWP and WAC vs. the quarterly average calculated at the contract price for the pharmacy COT using the indirect data for Ipratropium Bromide 49502068533, 49502068529, 49502068531 and 49502068530;
- (xx) Summary A10: Annual comparison between the reported AWP and WAC, and the calculated average at the contract price for the pharmacy COT using the indirect data for Ipratropium Bromide 49502068533, 49502068529, 49502068531 and 49502068530;
- (xxi) Graph A11: Reported AWP and WAC vs. the quarterly average calculated at the contract price for the pharmacy COT using the indirect data for Ipratropium Bromide 49502068560, 49502068561 and 49502068562;

- (xxii) Summary A11: Annual comparison between the reported AWP and WAC, and the calculated average at the contract price for the pharmacy COT using the indirect data for Ipratropium Bromide 49502068560, 49502068561 and 49502068562;
- (xxiii) Graph A12: Reported AWP and WAC vs. the quarterly average calculated for the wholesaler COT using the direct data for Albuterol Sulfate 49502069760 and 49502069761;
- (xxiv) Summary A12: Annual comparison between the reported AWP and WAC, and the calculated average for the wholesaler COT using the direct data for Albuterol Sulfate 49502069760 and 49502069761;
- (xxv) Graph A13: Reported AWP and WAC vs. the quarterly average calculated for the wholesaler COT using the direct data for Albuterol Sulfate 49502069703 and 49502069724; and
- (xxvi) Summary A13: Annual comparison between the reported AWP and WAC, and the calculated average for the wholesaler COT using the direct data for Albuterol Sulfate 49502069703 and 49502069724.

The above graphs and summaries are true and accurate representations of the sales transaction data provided to me by Dey.

COMMENTS ON THE DECLARATION OF DR. LAUREN J. STIROH

17. In addition to the statements above and the graphs and summaries attached hereto, the DOJ requested I review the methodologies related to certain analyses discussed in the Declaration of Dr. Lauren J. Stiroh, dated June 25, 2009. Specifically, the DOJ asked me to analyze the WAC analysis performed in Stiroh Exhibit 6 and review the assumptions made by Dr. Stiroh in this analysis in order to provide additional information regarding her analysis of reported WAC prices and their relationship to the prices paid by the wholesalers' end customers.⁹

⁹ Stiroh Exhibit 6 is contained in the Export Report of Dr. Lauren J. Stiroh, dated March 6, 2009 and also referenced in the Declaration of Dr. Lauren J. Stiroh, dated June 25, 2009.

18. I understand Stiroh Exhibit 6 to be a comparison from “Dey’s average net sales price (adjusted for discounts) to wholesalers to Dey’s [reported] WACs.”¹⁰ In her analysis in Stiroh Exhibit 6, Dr. Stiroh states that she “excludes the shipments where the wholesaler acted only as a distributor and did not have any role in determining the contract price.”¹¹ Therefore, it appears that Dr. Stiroh has attempted to identify only those sales to wholesalers which are then resold to end customers which do not have a negotiated contract with Dey. Dr. Stiroh’s exact methodology for identifying these transactions which she excluded from her analysis is unclear; however, it appears that she has excluded any direct sale to a wholesaler that she believes can be linked to a transaction contained in the indirect data, i.e. Dey’s chargeback database. The resulting net population which Dr. Stiroh used in her analysis then presumably only included direct sales made to wholesalers which she believes do not have an associated chargeback in the indirect data.
19. If Dr. Stiroh’s objective is to isolate Dey’s direct sales to wholesalers which do not have chargebacks resulting from the wholesaler serving Dey’s customer at contract prices established between Dey and the end customer, her methodology outlined above, if that is the methodology she used, may not achieve this result, as the indirect data also includes chargebacks resulting from other transaction types.
20. Testimony and documentation made available to me during the course of this litigation indicates that the indirect data contains chargeback transactions occurring for reasons other than contract sales revenue adjustments. Dey’s CFO and Senior Manager of Contracts stated that the indirect transaction data includes other price adjustments and rebates to wholesalers processed through the chargeback system for administrative purposes.¹² For example, some chargeback records relate to sales made under a source program and represent the difference between the invoice price originally billed to the wholesaler,

¹⁰ Declaration of Dr. Lauren J. Stiroh, dated June 25, 2009, pg. 4.

¹¹ Declaration of Dr. Lauren J. Stiroh, dated June 25, 2009, pg. 5-6.

¹² Deposition of Pamela Marrs dated August 19, 2004, pg. 144-145, and Deposition of Russell Johnston dated December 11, 2008, pg. 417.

generally WAC, and the contract price agreed upon between Dey and the wholesaler for product sold under the source program.¹³

21. To the extent the chargebacks used by Dr. Stiroh to exclude corresponding direct sales to wholesalers contain other than contract customer price adjustments, presumably her “net” wholesaler transaction population used for Stiroh Exhibit 6 is understated. I cannot quantify the effect of such a difference, if any. To date I have been unable to replicate Dr. Stiroh’s methodology of matching specific direct sales transactions to wholesalers to specific indirect sales data.
22. For purposes of calculating average prices paid by the wholesaler COT for direct purchases from Dey, I have analyzed all sales to wholesalers for the NDCs at issue in this litigation, rather than a subset as appears was the focus of Dr. Stiroh. In doing so, I have included those sales to wholesalers which were ultimately subject to chargebacks, as well as those which may not have been subject to chargebacks. In my review of the documents and testimony available, I have not seen information indicating that Dey’s internal financial analysis of sales to wholesalers included splitting the sales data between “chargeback sales” and “non-chargeback sales”, as was done by Dr. Stiroh. Dey’s Chief Financial Officer, Pamela Marrs, noted various times in her testimony that Dey calculates an internal average sales price for its products as “sales dollars divided by units.” Ms. Marrs further explained that sales dollars for a particular product in the context of internal average sales price would generally be measured as “sales for that product minus returns, chargebacks, rebates and other allowances on an accrual basis divided by units.”¹⁴ In addition to this testimony, several documents provided by Dey also point to the inclusion of chargebacks (and the direct sales associated with those chargebacks) in the calculation of Dey’s net sales and internal average sales price.¹⁵ This evidence suggests that in

¹³ Deposition of Russell Johnston dated December 11, 2008, pg. 351.

¹⁴ Deposition of Pamela Marrs dated August 19, 2004, pg. 217.

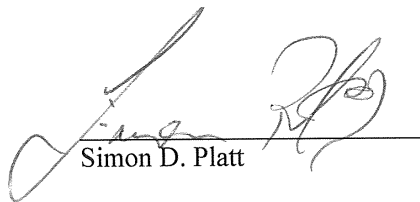
¹⁵ “Monthly Net Sales by Product” report for March 1998 (DEY-BO0013944 through 13946). “McKesson Customer Profitability by Product Class” for 01/01/02 – 12/31/02 (DEY-BO0011412). “Net Sales (Net of What?)” (DEY-BO0031281 through 31293).

assessing sales to wholesalers, Dey itself considered all sales, including those sales on which chargebacks were credited, when calculating average prices internally.

23. In calculating the prices paid by wholesalers for Dey products, I therefore included all wholesaler transactions, including those sales to wholesalers for which a chargeback was ultimately processed, into my analyses in order to compare the average sales prices of product sold to wholesalers as compared to the reported WACs. When taking into account these wholesaler transactions, only approximately 3.3% of Dey's sales to wholesalers over the time period were within 5 percent of reported WAC, at WAC or above WAC. The vast majority of the sales to wholesalers, or approximately 96.7%, were at net prices that were more than 5% below the reported WAC price.¹⁶

I declare under the penalty of perjury that the foregoing is true and correct.

EXECUTED THIS 21st day of July, 2009.



Simon D. Platt

¹⁶ In calculating these statistics regarding the comparison of wholesaler average direct prices to reported WAC prices, Dey's direct sales to the wholesale class of trade were aggregated by NDC, quarter and wholesale customer. Average prices were calculated by summing the sales transaction types amount billed, rebates, chargebacks, shipping price errors and other miscellaneous adjustments and then dividing by the corresponding number of shelf cartons. These NDC-quarter-wholesale customer average prices were then compared to reported WACs. For purposes of summarizing these results, NDC-quarter-wholesale customer observations with negative or zero shelf cartons or net sales were excluded.

Exhibit A



SIMON D. PLATT, CPA, FCA
Partner

CAREER HIGHLIGHTS

Simon co-founded StoneTurn Group in March, 2004 after more than twenty three years with Deloitte. Simon joined Deloitte's UK audit practice in 1980, transferring to the Boston office in 1985. He became a US audit partner in 1995, serving principally retail, consumer product and professional service clients. He formed and led the Boston office Financial Advisory Services practice, then principally litigation support, in 1998 while still in the audit practice, fully transitioning his audit responsibilities in 2000. Simon led that practice, which ultimately included more than sixty forensic accounting, litigation support, reorganization and economic consulting professionals, through 2003, when he transferred to lead the combined 250 person New York and Boston practices. Additionally, Simon served as the National Partner for the Forensic and Investigative Services Group, leading more than 300 professionals (including 25 computer forensic specialists) across the US, and started and led the firm's Forensic Audit Assistance program from 2002 through 2004.

His extensive audit background includes working with a wide range of companies, from large multi-national public companies to smaller, privately held enterprises on a variety of business issues. This background has allowed Simon the ability to work with a variety of different industries in a variety of matters, including business analysis, damage quantification, market analysis, revenue recognition concerns, accounting record reconstruction, purchase price disputes, SEC investigations, royalty and license commitments and entitlements and fraud investigations. Simon has experience in all aspects of dispute consulting, including strategy discussions, pre-trial analysis and testimony in traditional judicial, arbitration and mediation proceedings.

Simon has extensive litigation consulting, forensic and auditing experience. A brief description of some of his relevant experiences follows:

PROFESSIONAL EXPERIENCE:

- Led the teams that performed annual evaluations and estimates of the Central Tunnel/Artery Project (the "Big Dig") for three years, evaluated certain cash flow needs and status of a key contractor for the project over a 12 month period, and participated in dispute resolution processes relating to five contract over-run claims.
- Assisted a contractor in responding to, and successfully negotiating with federal government officials on, project processes, cost over-runs and resulting claims.
- Has participated in, managed and led a number of engagements dealing with damage analysis and consideration of market forces, including quantifying the value of disputed Summer Olympic sponsorship by a prominent sportswear manufacturer, the analysis of a local insurance market and quantifying the benefit of promotional sponsorship for a major US beer importer and distributor.
- Has served as an expert witness in various matters dealing with multi-million dollar claims, including where the contested issues involved the application of Generally Accepted Accounting Principles. These matters have included testimony concerning revenue recognition criteria as well as the accepted application of the definition of various balance sheet accounts (see attached testimony details.)



SIMON D. PLATT, CPA, FCA
Partner

- Has participated in, managed and led multiple engagements on behalf of Deloitte dealing with SEC reporting issues. These engagements have included the assessment of revenue recognition policies and the propriety of financial reporting for public companies. These engagements have included the assessment of revenue recognition criteria including accounting for reserves, capitalization issues, promotional allowances, Software Revenue Recognition criteria (SOPs 91-1 and 97-2) and those standards enumerated in Staff Accounting Bulletin 101.
- Has led multiple forensic accounting investigations performed at the request of the Boards of Directors. These engagements have included the assessment of revenue recognition policies of a software company, assessment of an alleged fraudulent financial reporting issues including recognition of revenue from software and hardware sales, sales practices and terms, round trip transactions and expense capitalization, concluding in reports to the Audit Committee and Board.
- Has served as an audit partner for clients in the distribution, publishing, high-tech and consumer product industries. These clients have included software company audits and have required analyses of royalty agreements, the assessment of the application revenue recognition standards and the assessment of software capitalization (see attached summary of audit experience.)

**PREVIOUS
EXPERIENCE:**

Deloitte & Touche LLP (1980 – 2004)
Partner-in-Charge – New York and Boston Dispute Consulting Groups
National Partner-in-Charge - Forensic and Investigative Services
Global Partner-in-Charge – Forensic Audit Assistance program
Member – Deloitte’s Managing Partner Advisory Committee
Member – Deloitte’s Innovation Service Board
Audit Partner

**PROFESSIONAL
AFFILIATIONS/
OTHER:**

- Member, American Institute of Certified Public Accountants
- Member, Massachusetts Society of Certified Public Accountants
- Fellow, Institute of Chartered Accountants in England and Wales
- Licensed CPA in Massachusetts and New York
- Board Member, Appleseeds
- Former Member and Chair, Town of Carlisle Finance Committee
- Working knowledge of French and Spanish

EDUCATION:

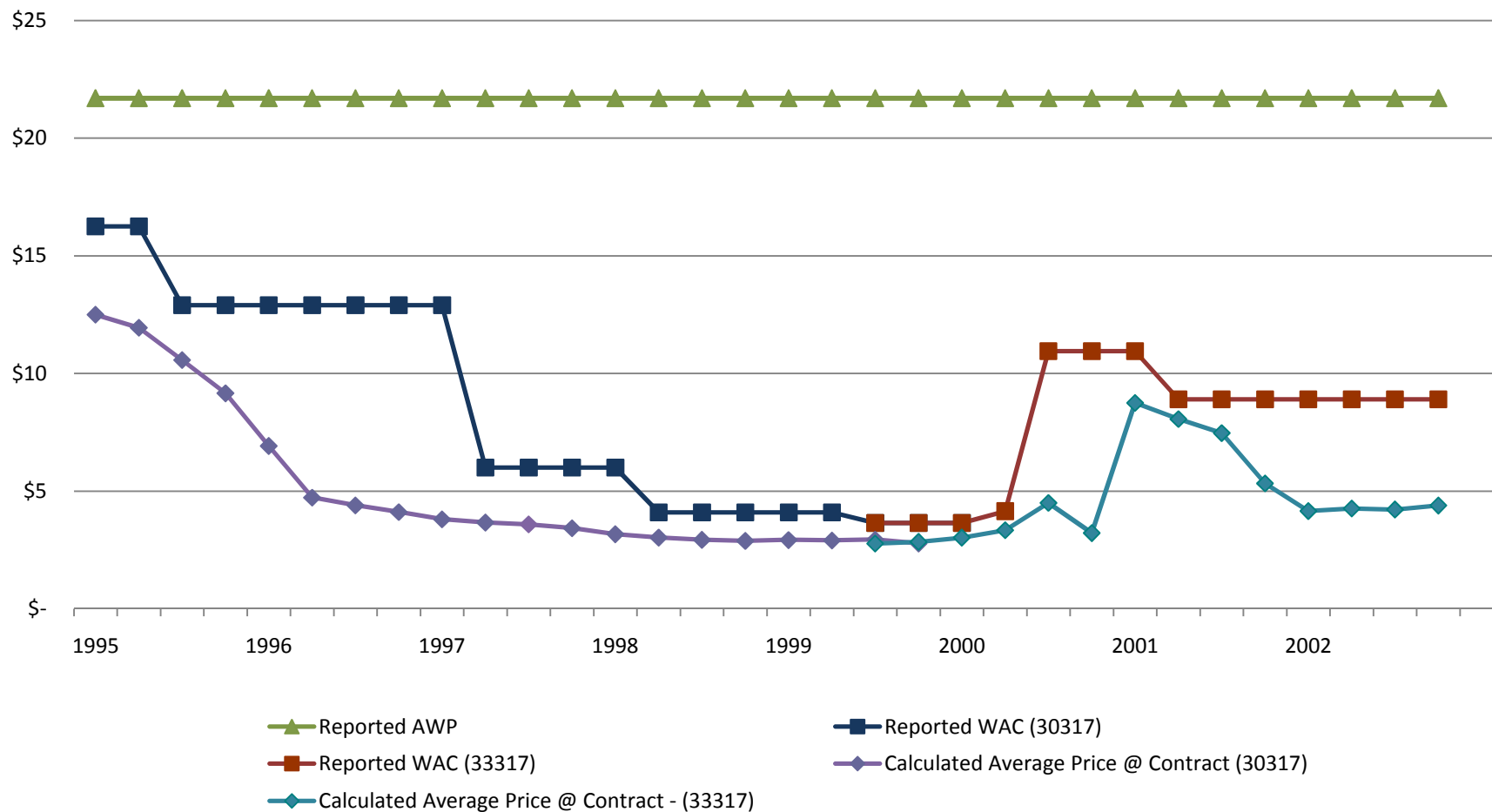
B.A. (Econ.), University of Manchester, U.K.
Advanced Management Program, Harvard Business School

Graphs A1-A13
and
Summaries A1-A13

Dey Graphs and Summaries Table of Contents

<u>Title</u>	<u>Data Source</u>	<u>NDC</u>	<u>Drug Name</u>
Graph A1	Indirect	49502030317 & 49502033317	Albuterol MDI
Summary A1	Indirect	49502030317 & 49502033317	Albuterol MDI
Graph A2	Indirect	49502030327 & 49502033327	Albuterol MDI Refill
Summary A2	Indirect	49502030327 & 49502033327	Albuterol MDI Refill
Graph A3	Indirect	49502019620 & 49502010501	Albuterol Sulfate
Summary A3	Indirect	49502019620 & 49502010501	Albuterol Sulfate
Graph A4	Indirect	49502069703 & 49502069724	Albuterol Sulfate
Summary A4	Indirect	49502069703 & 49502069724	Albuterol Sulfate
Graph A5	Indirect	49502069733, 49502069729 & 49502069730	Albuterol Sulfate
Summary A5	Indirect	49502069733, 49502069729 & 49502069730	Albuterol Sulfate
Graph A6	Indirect	49502069760 & 49502069761	Albuterol Sulfate
Summary A6	Indirect	49502069760 & 49502069761	Albuterol Sulfate
Graph A7	Indirect	49502068912	Cromolyn Sodium
Summary A7	Indirect	49502068912	Cromolyn Sodium
Graph A8	Indirect	49502068902 & 49502068961	Cromolyn Sodium
Summary A8	Indirect	49502068902 & 49502068961	Cromolyn Sodium
Graph A9	Indirect	49502068503, 49502068524 & 49502068526	Ipratropium Bromide
Summary A9	Indirect	49502068503, 49502068524 & 49502068526	Ipratropium Bromide
Graph A10	Indirect	49502068533, 49502068529, 49502068531 & 49502068530	Ipratropium Bromide
Summary A10	Indirect	49502068533, 49502068529, 49502068531 & 49502068530	Ipratropium Bromide
Graph A11	Indirect	49502068560, 49502068561 & 49502068562	Ipratropium Bromide
Summary A11	Indirect	49502068560, 49502068561 & 49502068562	Ipratropium Bromide
Graph A12	Direct	49502069760 & 49502069761	Albuterol Sulfate
Summary A12	Direct	49502069760 & 49502069761	Albuterol Sulfate
Graph A13	Direct	49502069703 & 49502069724	Albuterol Sulfate
Summary A13	Direct	49502069703 & 49502069724	Albuterol Sulfate

Graph A1
Dey Indirect Transaction Data
Reported AWP & WAC vs. Calculated Average Price for Pharmacy COT
Albuterol MDI 49502030317 & 49502033317



Summary A1 - Albuterol MDI AWP & WAC Comparison for Pharmacy COT**Dey Indirect Transaction Data****49502030317 & 49502033317**

	Year	Reported AWP (adj. to per shelf carton)	Reported WAC (adj. to per shelf carton)	Calculated Average Price @ Contract - 49502030317	AWP Spread [1]	WAC Spread [2]	Calculated Average Price @ Contract - 49502033317	AWP Spread [1]	WAC Spread [2]
	1995	\$ 21.70	\$ 16.25	\$ 12.50	73.6%	30.0%	-	-	-
[3]	1996 Q1	\$ 21.70	\$ 16.25	\$ 11.94	81.7%	36.1%	-	-	-
[3]	1996 Q2-Q4	\$ 21.70	\$ 12.90	\$ 8.91	143.5%	44.8%	-	-	-
	1997	\$ 21.70	\$ 12.90	\$ 4.23	413.2%	205.1%	-	-	-
	1998	\$ 21.70	\$ 6.00	\$ 3.46	526.6%	73.3%	-	-	-
	1999	\$ 21.70	\$ 4.10	\$ 2.95	636.3%	39.1%	-	-	-
[3]	2000 Q1	\$ 21.70	\$ 4.10	\$ 2.91	646.7%	41.1%	-	-	-
[3]	2000 Q2-Q4	\$ 21.70	\$ 3.65	\$ 2.94	638.1%	24.2%	\$ 2.93	640.1%	24.5%
[3]	2001 Q1	\$ 21.70	\$ 4.15	-	-	-	\$ 3.34	549.2%	24.2%
[3]	2001 Q2-Q4	\$ 21.70	\$ 10.95	-	-	-	\$ 4.53	378.7%	141.5%
	2002	\$ 21.70	\$ 8.90	-	-	-	\$ 5.94	265.5%	49.9%
	2003	\$ 21.70	\$ 8.90	-	-	-	\$ 4.26	408.9%	108.7%

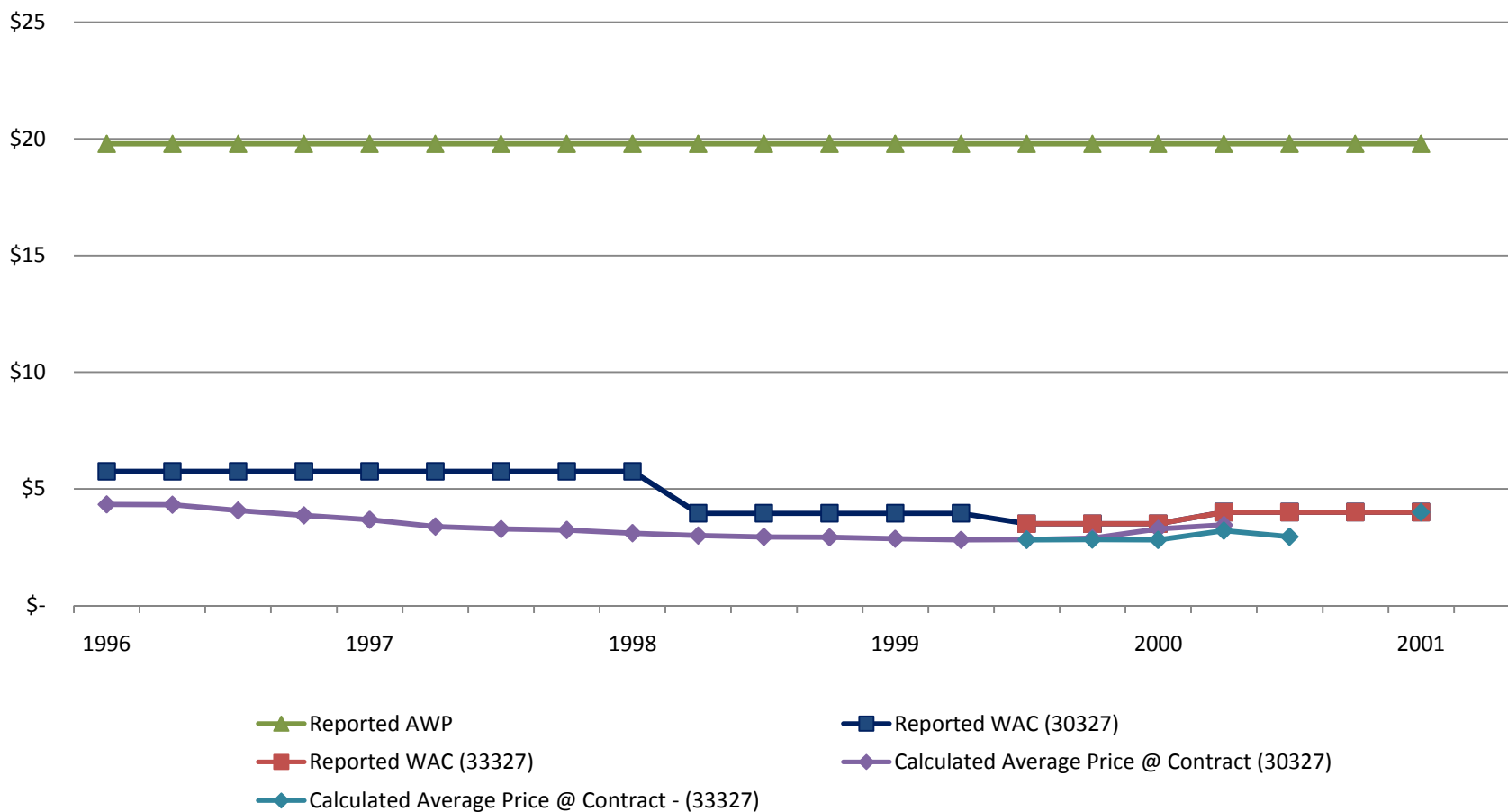
[1] For purposes of this summary, AWP Spread is calculated as: (Reported AWP less the Calculated Average @ Contract Price)/
Calculated Average @ Contract Price.

[2] For purposes of this summary, WAC Spread is calculated as: (Reported WAC less the Calculated Average @ Contract Price)/
Calculated Average @ Contract Price.

[3] The reported WAC for these NDCs was changed during the year, therefore an average price was calculated based on the
sales incurred when each WAC was in effect.

[4] The reported AWP for these NDCs was changed during the year, therefore an average price was calculated based on the
sales incurred when each AWP was in effect.

Graph A2
Dey Indirect Transaction Data
Reported AWP & WAC vs. Calculated Average Price for Pharmacy COT
Albuterol MDI Refill 49502030327 & 49502033327



**Summary A2 - Albuterol MDI Refill AWP & WAC Comparison for Pharmacy COT
Dey Indirect Transaction Data
49502030327 & 49502033327**

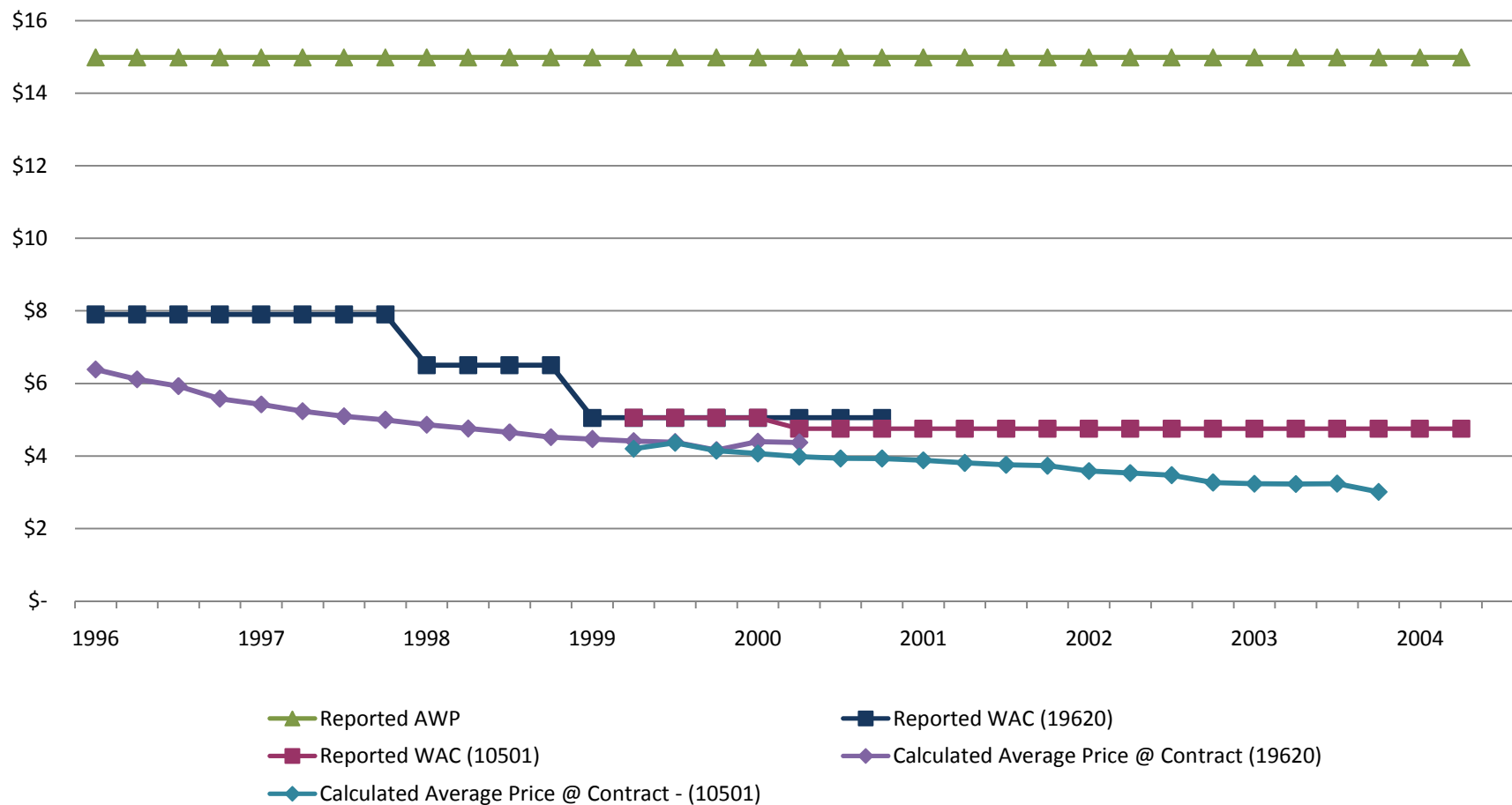
Year	Reported AWP (adj. to per shelf carton)	Reported WAC (adj. to per shelf carton)	Calculated Average Price @ Contract - 49502030327	AWP Spread [1]	WAC Spread [2]	Calculated Average Price @ Contract - 49502033327	AWP Spread [1]	WAC Spread [2]
1996	\$ 19.79	\$ 5.75	\$ 4.33	356.7%	32.7%	-	-	-
1997	\$ 19.79	\$ 5.75	\$ 3.92	405.5%	46.9%	-	-	-
1998	\$ 19.79	\$ 5.75	\$ 3.25	509.0%	77.0%	-	-	-
1999	\$ 19.79	\$ 3.95	\$ 2.93	575.9%	34.9%	-	-	-
[3] 2000 Q1	\$ 19.79	\$ 3.95	\$ 2.81	603.8%	40.5%	-	-	-
[3] 2000 Q2-Q4	\$ 19.79	\$ 3.50	\$ 2.83	598.8%	23.6%	\$ 2.82	601.2%	24.0%
2001	\$ 19.79	\$ 4.00	\$ 3.48	468.9%	15.0%	\$ 3.23	512.2%	23.7%

[1] For purposes of this summary, AWP Spread is calculated as: (Reported AWP less the Calculated Average @ Contract Price)/Calculated Average @ Contract Price.

[2] For purposes of this summary, WAC Spread is calculated as: (Reported WAC less the Calculated Average @ Contract Price)/Calculated Average @ Contract Price.

[3] The reported WAC for these NDCs was changed during the year, therefore an average price was calculated based on the sales incurred when each WAC was in effect.

Graph A3
Dey Indirect Transaction Data
Reported AWP & WAC vs. Calculated Average Price for Pharmacy COT
Albuterol Sulfate 49502019620 & 49502010501



Summary A3 - Albuterol Sulfate AWP & WAC Comparison for Pharmacy COT
Dey Indirect Transaction Data
49502019620 & 49502010501

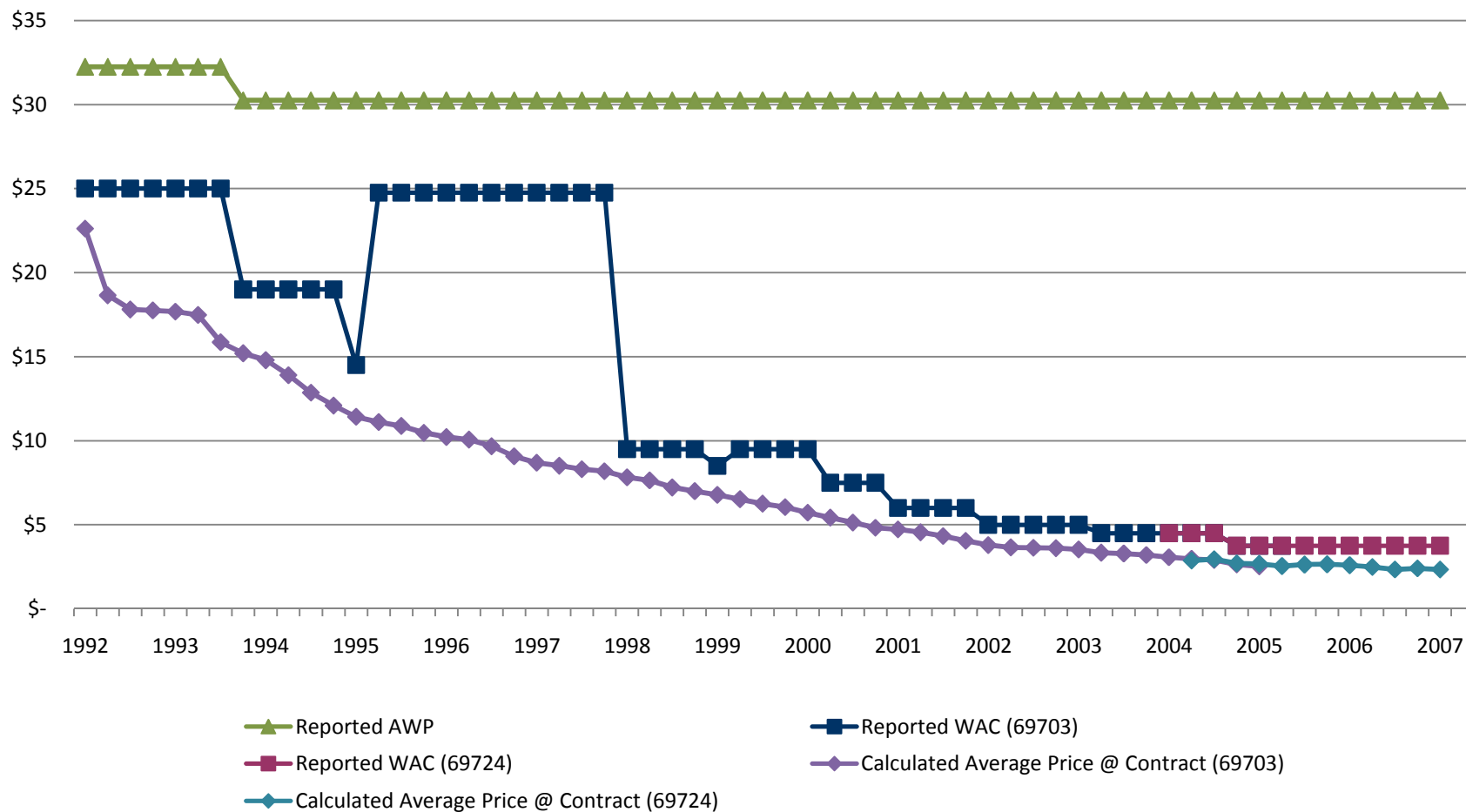
Year	Reported AWP (adj. to per shelf carton)	Reported WAC (adj. to per shelf carton) - 49502019620	Calculated Average Price @ Contract - 49502019620	AWP Spread [1]	WAC Spread [2]	Reported WAC (adj. to per shelf carton) - 49502010501	Calculated Average Price @ Contract - 49502010501	AWP Spread [1]	WAC Spread [2]
1996	\$ 14.99	\$ 7.90	\$ 5.75	160.5%	37.3%	-	-	-	-
1997	\$ 14.99	\$ 7.90	\$ 5.18	189.4%	52.5%	-	-	-	-
1998	\$ 14.99	\$ 6.50	\$ 4.69	219.4%	38.5%	-	-	-	-
1999	\$ 14.99	\$ 5.05	\$ 4.43	238.4%	14.0%	\$ 5.05	\$ 4.20	256.8%	20.2%
[3] 2000 Q1	\$ 14.99	\$ 5.05	\$ 4.39	241.5%	15.0%	\$ 5.05	\$ 4.06	268.8%	24.3%
[3] 2000 Q2 - Q4	\$ 14.99	\$ 5.05	\$ 4.32	246.7%	16.8%	\$ 4.75	\$ 3.95	279.9%	20.4%
2001	\$ 14.99	-	-	-	-	\$ 4.75	\$ 3.80	294.9%	25.1%
2002	\$ 14.99	-	-	-	-	\$ 4.75	\$ 3.48	331.3%	36.7%
2003	\$ 14.99	-	-	-	-	\$ 4.75	\$ 3.23	364.8%	47.3%

[1] For purposes of this summary, AWP Spread is calculated as: (Reported AWP less the Calculated Average @ Contract Price)/
Calculated Average @ Contract Price.

[2] For purposes of this summary, WAC Spread is calculated as: (Reported WAC less the Calculated Average @ Contract Price)/
Calculated Average @ Contract Price.

[3] The reported WAC for these NDCs was changed during the year, therefore an average price was calculated based on the sales incurred
when each WAC was in effect.

Graph A4
Dey Indirect Transaction Data
Reported AWP & WAC vs. Calculated Average Price for Pharmacy COT
Albuterol Sulfate 49502069703 & 49502069724



Summary A4 - Albuterol Sulfate AWP & WAC Comparison for Pharmacy COT
Dey Indirect Transaction Data
49502069703 & 49502069724

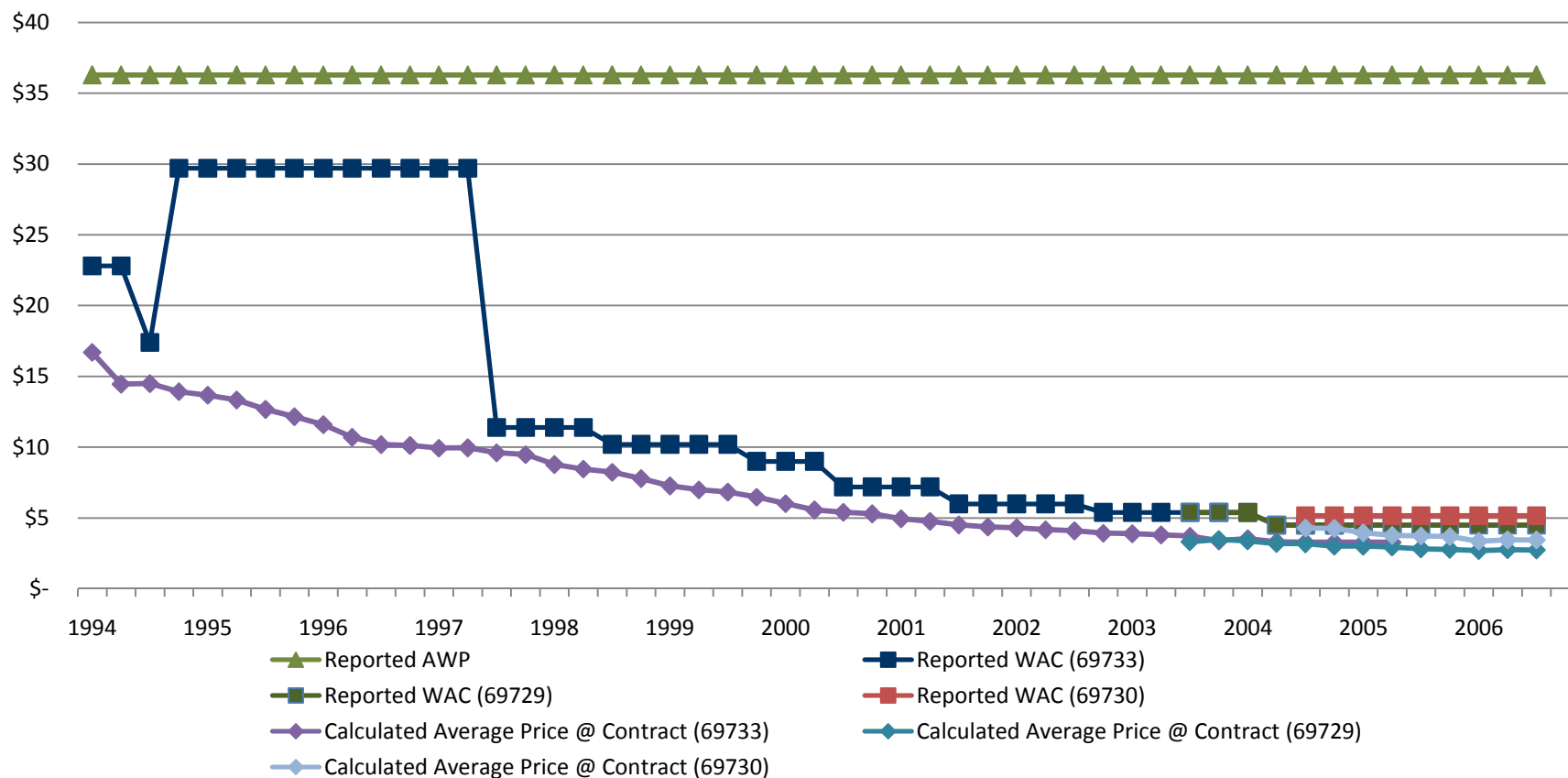
	Year	Reported AWP (adj. to per shelf carton)	Reported WAC (adj. to per shelf carton)	Calculated Average Price @ Contract - 49502069703	AWP Spread [1]	WAC Spread [2]	Calculated Average Price @ Contract - 49502069724	AWP Spread [1]	WAC Spread [2]
	1992	\$ 32.25	\$ 25.00	\$ 17.90	80.2%	39.7%	-	-	-
[3]	1993 Q1-Q3	\$ 32.25	\$ 25.00	\$ 17.02	89.5%	46.9%	-	-	-
[3]	1993 Q4	\$ 30.25	\$ 19.00	\$ 15.21	98.9%	24.9%	-	-	-
	1994	\$ 30.25	\$ 19.00	\$ 13.31	127.3%	42.8%	-	-	-
[3]	1995 Q1	\$ 30.25	\$ 14.50	\$ 11.43	164.6%	26.8%	-	-	-
[3]	1995 Q2-Q4	\$ 30.25	\$ 24.75	\$ 10.80	180.0%	129.1%	-	-	-
	1996	\$ 30.25	\$ 24.75	\$ 9.77	209.5%	153.2%	-	-	-
	1997	\$ 30.25	\$ 24.75	\$ 8.42	259.3%	194.0%	-	-	-
	1998	\$ 30.25	\$ 9.50	\$ 7.43	307.0%	27.8%	-	-	-
[3]	1999 Q1	\$ 30.25	\$ 8.50	\$ 6.78	346.0%	25.3%	-	-	-
[3]	1999 Q2 - Q4	\$ 30.25	\$ 9.50	\$ 6.26	383.5%	51.8%	-	-	-
[3]	2000 Q1	\$ 30.25	\$ 9.50	\$ 5.72	428.9%	66.1%	-	-	-
[3]	2000 Q2-Q4	\$ 30.25	\$ 7.50	\$ 5.11	491.8%	46.7%	-	-	-
	2001	\$ 30.25	\$ 6.00	\$ 4.41	586.5%	36.2%	-	-	-
	2002	\$ 30.25	\$ 5.00	\$ 3.67	723.8%	36.2%	-	-	-
[3]	2003 Q1	\$ 30.25	\$ 5.00	\$ 3.53	756.1%	41.5%	-	-	-
[3]	2003 Q2-Q4	\$ 30.25	\$ 4.50	\$ 3.28	823.5%	37.4%	-	-	-
[3]	2004 Q1-Q3	\$ 30.25	\$ 4.50	\$ 3.03	898.2%	48.5%	\$ 2.94	929.4%	53.1%
[3]	2004 Q4	\$ 30.25	\$ 3.75	\$ 2.64	1047.8%	42.3%	\$ 2.71	1017.5%	38.5%
	2005	\$ 30.25	\$ 3.75	\$ 2.52	1098.1%	48.5%	\$ 2.63	1050.5%	42.6%
	2006	\$ 30.25	\$ 3.75	-	-	-	\$ 2.45	1133.4%	52.9%
	2007	\$ 30.25	\$ 3.75	-	-	-	\$ 2.34	1193.5%	60.4%

[1] For purposes of this summary, AWP Spread is calculated as: (Reported AWP less the Calculated Average @ Contract Price)/
Calculated Average @ Contract Price.

[2] For purposes of this summary, WAC Spread is calculated as: (Reported WAC less the Calculated Average @ Contract Price)/
Calculated Average @ Contract Price.

[3] The reported WAC for these NDCs was changed during the year, therefore an average price was calculated based on the sales
incurred when each WAC was in effect.

Graph A5
Dey Indirect Transaction Data
Reported AWP & WAC vs. Calculated Average Price for Pharmacy COT
Albuterol Sulfate 49502069733 & 49502069729 & 49502069730



Note: A reported AWP was not provided for NDC 4950269730, therefore the reported AWP in effect prior was used for graphing purposes

Summary A5 - Albuterol Sulfate AWP & WAC Comparison for Pharmacy COT
Dey Indirect Transaction Data
49502069733 & 49502069729 & 4950269730

		Reported AWP (adj. to per shelf carton) - 49502069733	Reported WAC (adj. to per shelf carton) - 49502069733	Calculated Average Price @ Contract - 49502069733	AWP Spread [1]	WAC Spread [2]	Reported AWP (adj. to per shelf carton) - 49502069729	Reported WAC (adj. to per shelf carton) - 49502069729	Calculated Average Price @ Contract - 49502069729	AWP Spread [1]	WAC Spread [2]
	1994	\$ 36.30	\$ 22.80	\$ 14.52	150.0%	57.0%	-	-	-	-	-
[3]	1995 Q1	\$ 36.30	\$ 17.40	\$ 14.50	150.4%	20.0%	-	-	-	-	-
[3]	1995 Q2-Q4	\$ 36.30	\$ 29.70	\$ 13.61	166.7%	118.2%	-	-	-	-	-
	1996	\$ 36.30	\$ 29.70	\$ 11.59	213.1%	156.2%	-	-	-	-	-
	1997	\$ 36.30	\$ 29.70	\$ 10.03	262.1%	196.2%	-	-	-	-	-
	1998	\$ 36.30	\$ 11.40	\$ 9.03	301.8%	26.2%	-	-	-	-	-
	1999	\$ 36.30	\$ 10.20	\$ 7.54	381.4%	35.3%	-	-	-	-	-
[3]	2000 Q1	\$ 36.30	\$ 10.20	\$ 6.84	430.9%	49.2%	-	-	-	-	-
[3]	2000 Q2-Q4	\$ 36.30	\$ 9.00	\$ 6.00	505.2%	50.0%	-	-	-	-	-
	2001	\$ 36.30	\$ 7.20	\$ 5.11	610.5%	40.9%	-	-	-	-	-
	2002	\$ 36.30	\$ 6.00	\$ 4.34	736.7%	38.3%	-	-	-	-	-
[3]	2003 Q1	\$ 36.30	\$ 6.00	\$ 4.10	784.5%	46.2%	-	-	-	-	-
[3]	2003 Q2-Q4	\$ 36.30	\$ 5.40	\$ 3.88	835.7%	39.2%	-	-	-	-	-
[3]	2004 Q1-Q3	\$ 36.30	\$ 5.40	\$ 3.68	886.4%	46.7%	\$ 36.30	\$ 5.40	\$ 3.42	961.3%	57.9%
[3]	2004 Q4	\$ 36.30	\$ 4.50	\$ 3.32	993.8%	35.6%	\$ 36.30	\$ 4.50	\$ 3.19	1036.2%	40.8%
	2005	\$ 36.30	\$ 4.50	\$ 3.30	1000.5%	36.4%	\$ 36.30	\$ 4.50	\$ 3.05	1088.9%	47.4%
	2006	-	-	-	-	-	\$ 36.30	\$ 4.50	\$ 2.77	1209.0%	62.3%
	2007	-	-	-	-	-	\$ 36.30	\$ 4.50	\$ 2.74	1223.1%	64.0%

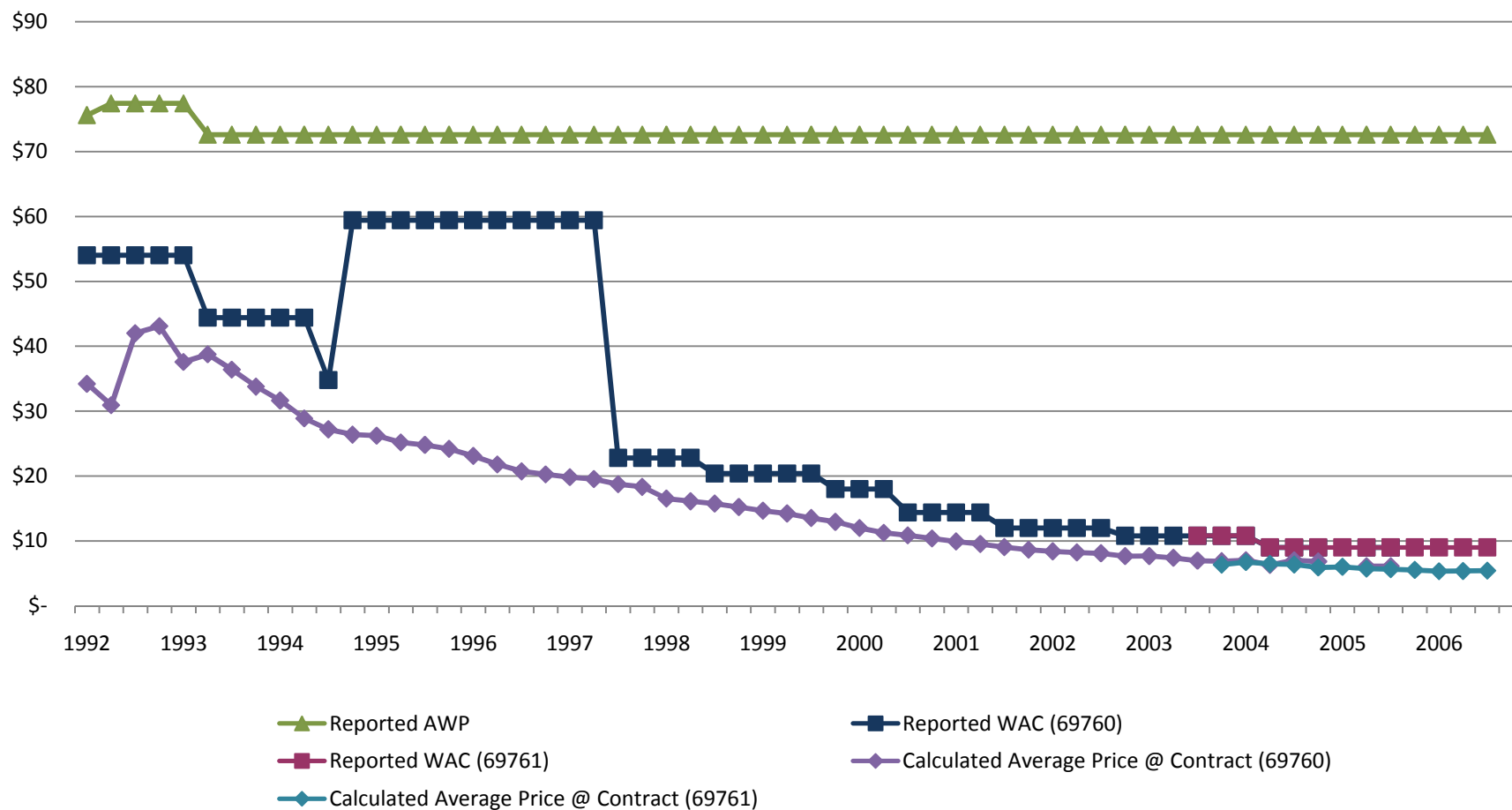
		Reported AWP (adj. to per shelf carton) - 49502069730	Reported WAC (adj. to per shelf carton) - 49502069730	Calculated Average Price @ Contract - 49502069730	AWP Spread [1]	WAC Spread [2]
	1994	-	-	-	-	-
	1995 Q1	-	-	-	-	-
	1995 Q2-Q4	-	-	-	-	-
	1996	-	-	-	-	-
	1997	-	-	-	-	-
	1998	-	-	-	-	-
	1999	-	-	-	-	-
	2000 Q1	-	-	-	-	-
	2000 Q2-Q4	-	-	-	-	-
	2001	-	-	-	-	-
	2002	-	-	-	-	-
	2003 Q1	-	-	-	-	-
	2003 Q2-Q4	-	-	-	-	-
	2004 Q1-Q3	-	-	-	-	-
	2004 Q4	-	-	-	-	-
	2005	N/A	\$ 5.16	\$ 4.15	N/A	24.4%
	2006	N/A	\$ 5.16	\$ 3.56	N/A	45.1%
	2007	N/A	\$ 5.16	\$ 3.45	N/A	49.5%

[1] For purposes of this summary, AWP Spread is calculated as: (Reported AWP less the Calculated Average @ Contract Price),
Calculated Average @ Contract Price.

[2] For purposes of this summary, WAC Spread is calculated as: (Reported WAC less the Calculated Average @ Contract Price),
Calculated Average @ Contract Price.

[3] The reported WAC for these NDCs was changed during the year, therefore an average price was calculated based on the sales incurred when each WAC was in effect.

Graph A6
Dey Indirect Transaction Data
Reported AWP & WAC vs. Calculated Average Price for Pharmacy COT
Albuterol Sulfate 49502069760 & 49502069761



Summary A6 - Albuterol Sulfate AWP & WAC Comparison for Pharmacy COT
Dey Indirect Transaction Data
49502069760 & 49502069761

	Year	Reported AWP (adj. to per shelf carton)	Reported WAC (adj. to per shelf carton)	Calculated Average Price @ Contract - 49502069760	AWP Spread [1]	WAC Spread [2]	Calculated Average Price @ Contract - 49502069761	AWP Spread [1]	WAC Spread [2]
[4]	1992 Q3	\$ 75.60	\$ 54.00	\$ 34.20	121.0%	57.9%	-	-	-
[4]	1992 Q4	\$ 77.40	\$ 54.00	\$ 30.91	150.4%	74.7%	-	-	-
[3],[4]	1993 Q1-Q3	\$ 77.40	\$ 54.00	\$ 39.68	95.1%	36.1%	-	-	-
[3],[4]	1993 Q4	\$ 72.60	\$ 44.40	\$ 38.76	87.3%	14.6%	-	-	-
	1994	\$ 72.60	\$ 44.40	\$ 31.82	128.1%	39.5%	-	-	-
[3]	1995 Q1	\$ 72.60	\$ 34.80	\$ 27.19	167.0%	28.0%	-	-	-
[3]	1995 Q2-Q4	\$ 72.60	\$ 59.40	\$ 25.86	180.8%	129.7%	-	-	-
	1996	\$ 72.60	\$ 59.40	\$ 23.31	211.5%	154.9%	-	-	-
	1997	\$ 72.60	\$ 59.40	\$ 20.02	262.6%	196.7%	-	-	-
	1998	\$ 72.60	\$ 22.80	\$ 17.44	316.4%	30.8%	-	-	-
	1999	\$ 72.60	\$ 20.40	\$ 14.96	385.4%	36.4%	-	-	-
[3]	2000 Q1	\$ 72.60	\$ 20.40	\$ 13.51	437.3%	51.0%	-	-	-
[3]	2000 Q2-Q4	\$ 72.60	\$ 18.00	\$ 12.03	503.3%	49.6%	-	-	-
	2001	\$ 72.60	\$ 14.40	\$ 10.13	616.7%	42.2%	-	-	-
	2002	\$ 72.60	\$ 12.00	\$ 8.55	749.6%	40.4%	-	-	-
[3]	2003 Q1	\$ 72.60	\$ 12.00	\$ 8.07	799.1%	48.6%	-	-	-
[3]	2003 Q2-Q4	\$ 72.60	\$ 10.80	\$ 7.56	860.9%	42.9%	-	-	-
[3]	2004 Q1-Q3	\$ 72.60	\$ 10.80	\$ 6.91	950.7%	56.3%	\$ 6.68	986.6%	61.6%
[3]	2004 Q4	\$ 72.60	\$ 9.00	\$ 6.28	1056.9%	43.4%	\$ 6.45	1024.8%	39.4%
	2005	\$ 72.60	\$ 9.00	\$ 6.42	1031.5%	40.3%	\$ 6.00	1110.5%	50.1%
	2006	\$ 72.60	\$ 9.00	\$ 6.10	1090.2%	47.5%	\$ 5.43	1236.7%	65.7%
	2007	\$ 72.60	\$ 9.00	-	-	-	\$ 5.39	1246.1%	66.9%

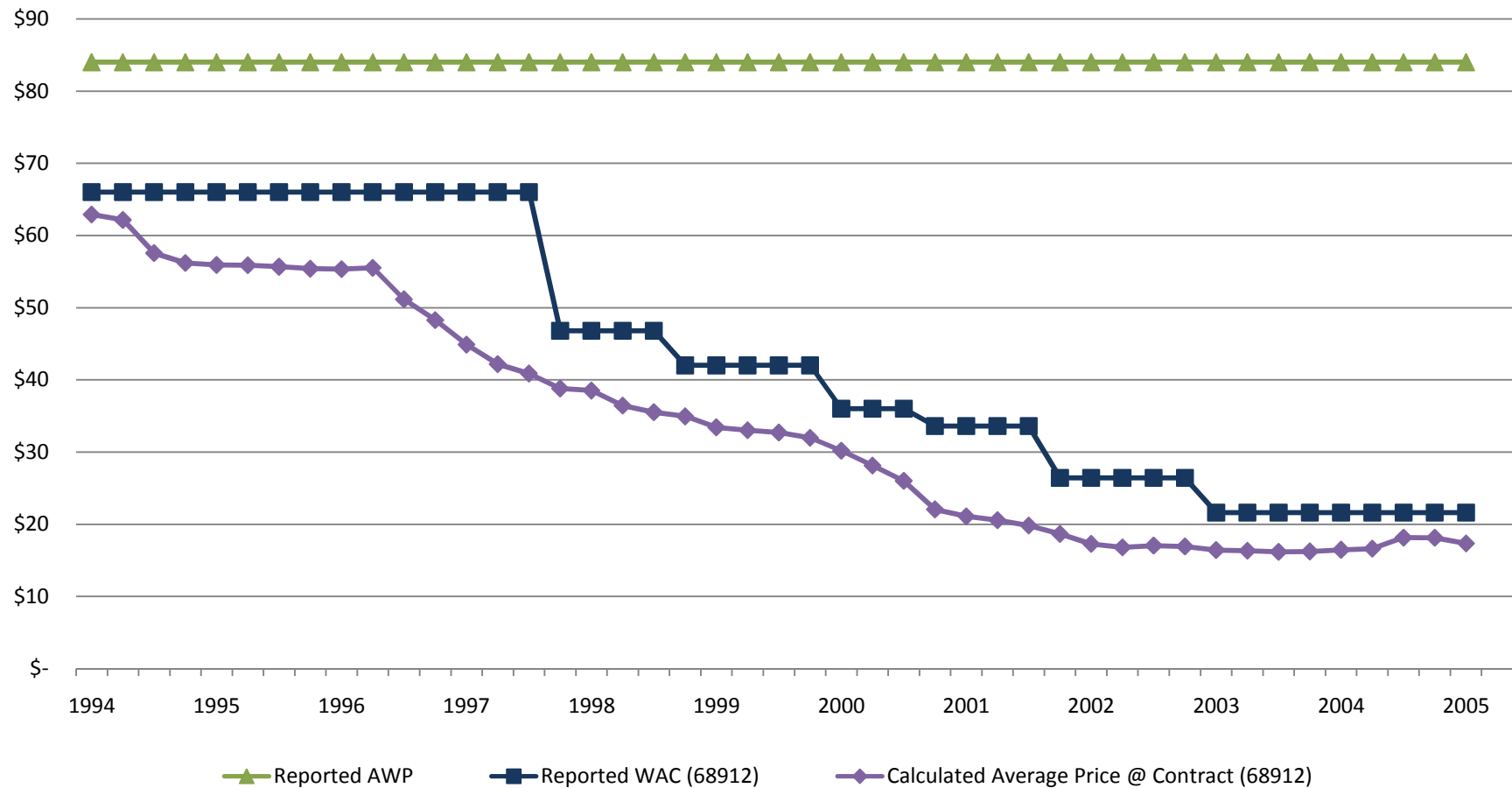
[1] For purposes of this summary, AWP Spread is calculated as: (Reported AWP less the Calculated Average @ Contract Price)/
Calculated Average @ Contract Price.

[2] For purposes of this summary, WAC Spread is calculated as: (Reported WAC less the Calculated Average @ Contract Price)/
Calculated Average @ Contract Price.

[3] The reported WAC for these NDCs was changed during the year, therefore an average price was calculated based on the
sales incurred when each WAC was in effect.

[4] The reported AWP for these NDCs was changed during the year, therefore an average price was calculated based on the
sales incurred when each AWP was in effect.

Graph A7
Dey Indirect Transaction Data
Reported AWP & WAC vs. Calculated Average Price for Pharmacy COT
Cromolyn Sodium 49502068912



Summary A7 - Cromolyn Sodium AWP & WAC Comparison for Pharmacy COT
Dey Indirect Transaction Data
49502068912

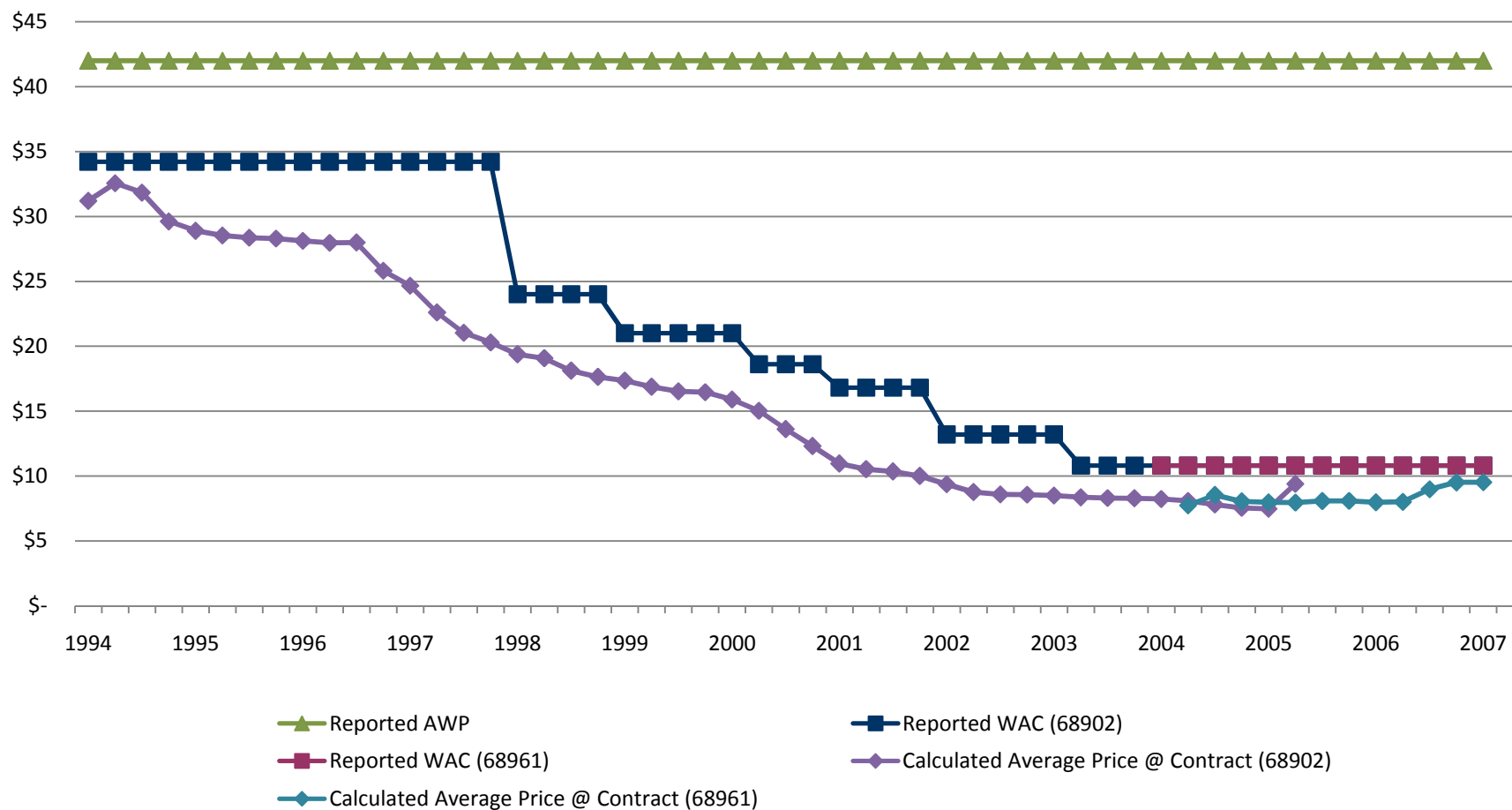
Year	Reported AWP (adj. to per shelf carton)	Reported WAC (adj. to per shelf carton)	Calculated Average Price @ Contract - 49502068912	AWP Spread [1]	WAC Spread [2]
1994	\$ 84.00	\$ 66.00	\$ 59.13	42.1%	11.6%
1995	\$ 84.00	\$ 66.00	\$ 55.88	50.3%	18.1%
1996	\$ 84.00	\$ 66.00	\$ 54.26	54.8%	21.6%
1997	\$ 84.00	\$ 66.00	\$ 43.99	90.9%	50.0%
1998	\$ 84.00	\$ 46.80	\$ 37.22	125.7%	25.7%
1999	\$ 84.00	\$ 42.00	\$ 33.54	150.4%	25.2%
[3] 2000 Q1	\$ 84.00	\$ 42.00	\$ 31.96	162.8%	31.4%
[3] 2000 Q2-Q4	\$ 84.00	\$ 36.00	\$ 28.03	199.7%	28.4%
2001	\$ 84.00	\$ 33.60	\$ 20.95	300.9%	60.4%
2002	\$ 84.00	\$ 26.40	\$ 17.53	379.3%	50.6%
[3] 2003 Q1	\$ 84.00	\$ 26.40	\$ 16.91	396.7%	56.1%
[3] 2003 Q2-Q4	\$ 84.00	\$ 21.60	\$ 16.30	415.4%	32.5%
2004	\$ 84.00	\$ 21.60	\$ 16.46	410.3%	31.2%
2005	\$ 84.00	\$ 21.60	\$ 17.99	367.0%	20.1%

[1] For purposes of this summary, AWP Spread is calculated as: (Reported AWP less the Calculated Average @ Contract Price)/Calculated Average @ Contract Price.

[2] For purposes of this summary, WAC Spread is calculated as: (Reported WAC less the Calculated Average @ Contract Price)/Calculated Average @ Contract Price.

[3] The reported WAC for these NDCs was changed during the year, therefore an average price was calculated based on the sales incurred when each WAC was in effect.

Graph A8
Dey Indirect Transaction Data
Reported AWP & WAC vs. Calculated Average Price for Pharmacy COT
Cromolyn Sodium 49502068902 & 49502068961



Summary A8 - Cromolyn Sodium AWP & WAC Comparison for Pharmacy COT
Dey Indirect Transaction Data
49502068902 & 49502068961

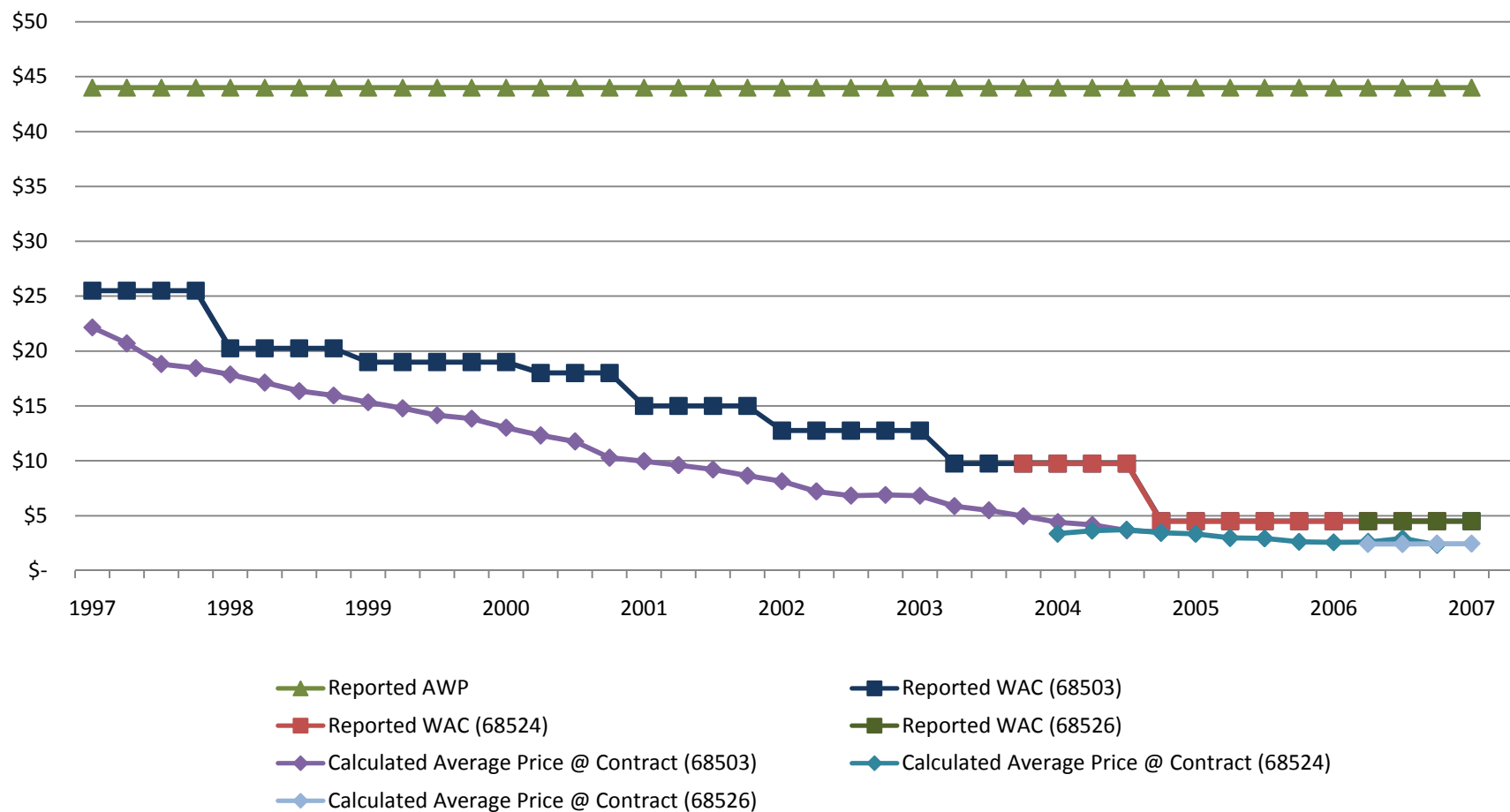
Year	Reported AWP (adj. to per shelf carton)	Reported WAC (adj. to per shelf carton)	Calculated Average Price @ Contract - 49502068902	AWP Spread [1]	WAC Spread [2]	Calculated Average Price @ Contract - 49502068961	AWP Spread [1]	WAC Spread [2]
1994	\$ 42.00	\$ 34.20	\$ 30.38	38.3%	12.6%	-	-	-
1995	\$ 42.00	\$ 34.20	\$ 28.48	47.5%	20.1%	-	-	-
1996	\$ 42.00	\$ 34.20	\$ 27.38	53.4%	24.9%	-	-	-
1997	\$ 42.00	\$ 34.20	\$ 22.23	88.9%	53.9%	-	-	-
1998	\$ 42.00	\$ 24.00	\$ 18.46	127.5%	30.0%	-	-	-
1999	\$ 42.00	\$ 21.00	\$ 16.83	149.6%	24.8%	-	-	-
[3] 2000 Q1	\$ 42.00	\$ 21.00	\$ 15.89	164.4%	32.2%	-	-	-
[3] 2000 Q2-Q4	\$ 42.00	\$ 18.60	\$ 13.51	211.0%	37.7%	-	-	-
2001	\$ 42.00	\$ 16.80	\$ 10.48	300.7%	60.3%	-	-	-
2002	\$ 42.00	\$ 13.20	\$ 8.87	373.4%	48.8%	-	-	-
[3] 2003 Q1	\$ 42.00	\$ 13.20	\$ 8.49	394.7%	55.5%	-	-	-
[3] 2003 Q2-Q4	\$ 42.00	\$ 10.80	\$ 8.30	405.8%	30.1%	-	-	-
2004	\$ 42.00	\$ 10.80	\$ 8.02	423.6%	34.6%	\$ 8.14	415.8%	32.6%
2005	\$ 42.00	\$ 10.80	\$ 7.52	458.7%	43.7%	\$ 8.01	424.7%	34.9%
2006	\$ 42.00	\$ 10.80	-	-	-	\$ 8.57	389.9%	26.0%
2007	\$ 42.00	\$ 10.80	-	-	-	\$ 9.52	341.4%	13.5%

[1] For purposes of this summary, AWP Spread is calculated as: (Reported AWP less the Calculated Average @ Contract Price)/
Calculated Average @ Contract Price.

[2] For purposes of this summary, WAC Spread is calculated as: (Reported WAC less the Calculated Average @ Contract Price)/
Calculated Average @ Contract Price.

[3] The reported WAC for these NDCs was changed during the year, therefore an average price was calculated based on the
sales incurred when each WAC was in effect.

Graph A9
Dey Indirect Transaction Data
Reported AWP & WAC vs. Calculated Average Price for Pharmacy COT
Ipratropium Bromide 49502068503 & 49502068524 & 49502068526



Summary A9 - Ipratropium Bromide AWP & WAC Comparison for Pharmacy COT

Dey Indirect Transaction Data

49502068503 & 49502068524 & 4950268526

Year	Reported AWP (adj. to per shelf carton) - 49502068503	Reported WAC (adj. to per shelf carton) - 49502068503	Calculated Average Price @ Contract - 49502068503	AWP Spread [1]	WAC Spread [2]	Reported AWP (adj. to per shelf carton) - 49502068524	Reported WAC (adj. to per shelf carton) - 49502068524	Calculated Average Price @ Contract - 49502068524	AWP Spread [1]	WAC Spread [2]
1997	\$ 44.00	\$ 25.50	\$ 19.21	129.1%	32.8%	-	-	-	-	-
1998	\$ 44.00	\$ 20.25	\$ 16.74	162.8%	20.9%	-	-	-	-	-
1999	\$ 44.00	\$ 19.00	\$ 14.51	203.2%	30.9%	-	-	-	-	-
[3] 2000 Q1	\$ 44.00	\$ 19.00	\$ 13.02	237.9%	45.9%	-	-	-	-	-
[3] 2000 Q2-Q4	\$ 44.00	\$ 18.00	\$ 11.48	283.4%	56.8%	-	-	-	-	-
2001	\$ 44.00	\$ 15.00	\$ 9.38	369.3%	60.0%	-	-	-	-	-
2002	\$ 44.00	\$ 12.75	\$ 7.27	505.4%	75.4%	-	-	-	-	-
[3] 2003 Q1	\$ 44.00	\$ 12.75	\$ 6.81	545.8%	87.1%	-	-	-	-	-
[3] 2003 Q2-Q4	\$ 44.00	\$ 9.75	\$ 5.43	710.7%	79.6%	-	-	-	-	-
[3] 2004 Q1-Q3	\$ 44.00	\$ 9.75	\$ 4.36	910.1%	123.8%	\$ 44.00	\$ 9.75	\$ 3.69	1093.2%	164.4%
[3] 2004 Q4	\$ 44.00	\$ 4.50	\$ 3.52	1148.4%	27.7%	\$ 44.00	\$ 4.50	\$ 3.45	1176.5%	30.6%
2005	-	-	-	-	-	\$ 44.00	\$ 4.50	\$ 3.02	1359.3%	49.3%
2006	-	-	-	-	-	\$ 44.00	\$ 4.50	\$ 2.60	1595.4%	73.4%
2007	-	-	-	-	-	-	-	-	-	-

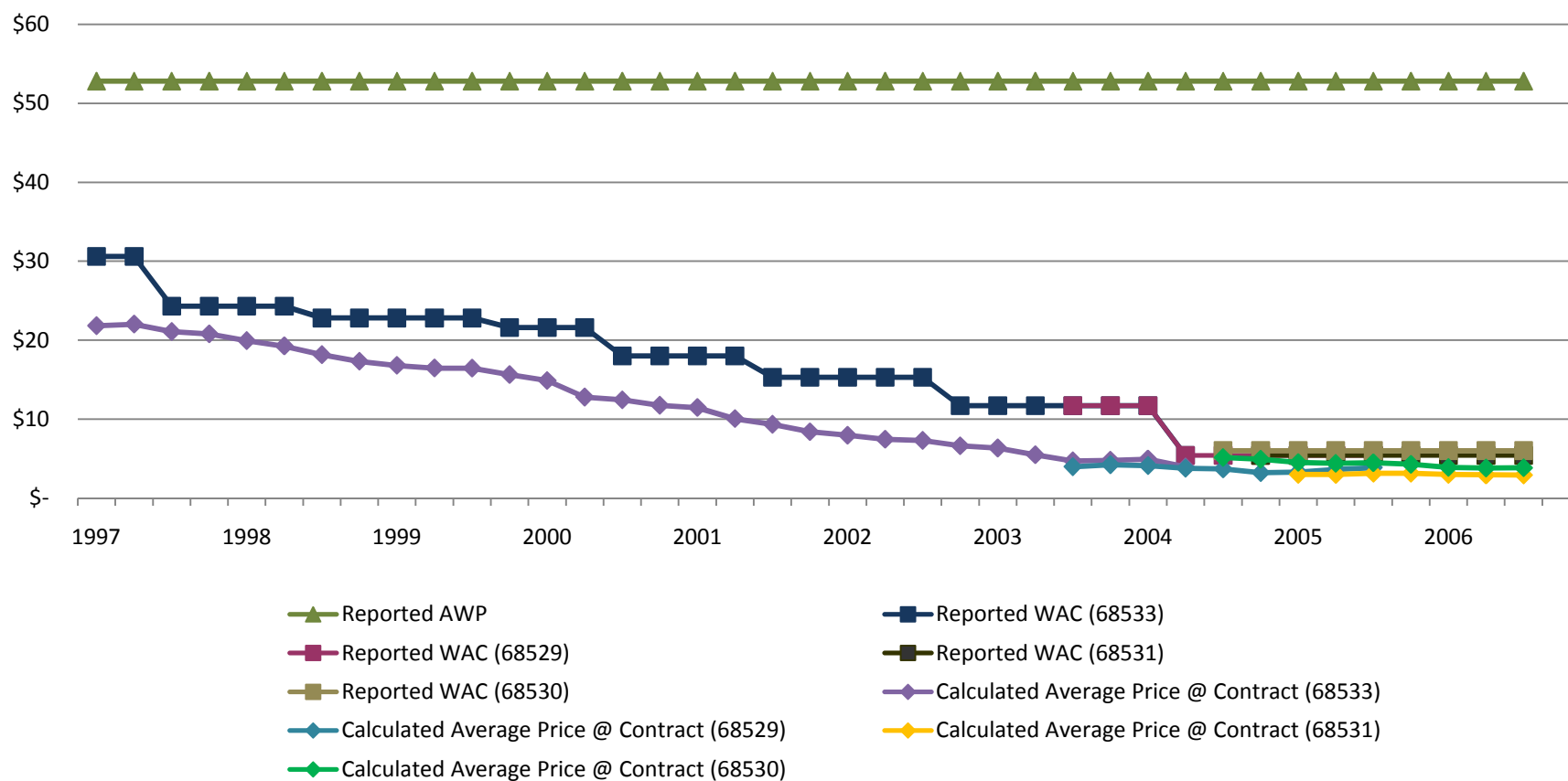
Year	Reported AWP (adj. to per shelf carton) - 49502068526	Reported WAC (adj. to per shelf carton) - 49502068526	Calculated Average Price @ Contract - 49502068526	AWP Spread [1]	WAC Spread [2]
1997	-	-	-	-	-
1998	-	-	-	-	-
1999	-	-	-	-	-
2000 Q1	-	-	-	-	-
2000 Q2-Q4	-	-	-	-	-
2001	-	-	-	-	-
2002	-	-	-	-	-
2003 Q1	-	-	-	-	-
2003 Q2-Q4	-	-	-	-	-
2004 Q1-Q3	-	-	-	-	-
2004 Q4	-	-	-	-	-
2005	-	-	-	-	-
2006	\$ 44.10	\$ 4.50	\$ 2.44	1709.0%	84.6%
2007	\$ 44.10	\$ 4.50	\$ 2.46	1690.7%	82.7%

[1] For purposes of this summary, AWP Spread is calculated as: (Reported AWP less the Calculated Average @ Contract Price)/
Calculated Average @ Contract Price.

[2] For purposes of this summary, WAC Spread is calculated as: (Reported WAC less the Calculated Average @ Contract Price)/
Calculated Average @ Contract Price.

[3] The reported WAC for these NDCs was changed during the year, therefore an average price was calculated based on the sales incurred when each WAC
was in effect.

Graph A10
Dey Indirect Transaction Data
Reported AWP & WAC vs. Calculated Average Price for Pharmacy COT
Ipratropium Bromide 49502068533 & 49502068529 & 49502068531 &
49502068530



Summary A10 - Ipratropium Bromide AWP & WAC Comparison for Pharmacy COT

Dey Indirect Transaction Data

49502068533 & 49502068529 & 4950268531 & 4950268531

Year	Reported AWP (adj. to per shelf carton) - 49502068533	Reported WAC (adj. to per shelf carton) - 49502068533	Calculated Average Price @ Contract - 49502068533	AWP Spread [1]	WAC Spread [2]	Reported AWP (adj. to per shelf carton) - 49502068529	Reported WAC (adj. to per shelf carton) - 49502068529	Calculated Average Price @ Contract - 49502068529	AWP Spread [1]	WAC Spread [2]
1997	\$ 52.80	\$ 30.60	\$ 22.01	139.9%	39.1%	-	-	-	-	-
1998	\$ 52.80	\$ 24.30	\$ 19.94	164.8%	21.9%	-	-	-	-	-
1999	\$ 52.80	\$ 22.80	\$ 17.12	208.5%	33.2%	-	-	-	-	-
[3] 2000 Q1	\$ 52.80	\$ 22.80	\$ 16.43	221.3%	38.8%	-	-	-	-	-
[3] 2000 Q2-Q4	\$ 52.80	\$ 21.60	\$ 14.61	261.4%	47.9%	-	-	-	-	-
2001	\$ 52.80	\$ 18.00	\$ 11.43	361.9%	57.5%	-	-	-	-	-
2002	\$ 52.80	\$ 15.30	\$ 8.20	543.6%	86.5%	-	-	-	-	-
[3] 2003 Q1	\$ 52.80	\$ 15.30	\$ 7.29	624.2%	109.9%	-	-	-	-	-
[3] 2003 Q2-Q4	\$ 52.80	\$ 11.70	\$ 6.14	760.5%	90.7%	-	-	-	-	-
[3] 2004 Q1-Q3	\$ 52.80	\$ 11.70	\$ 4.72	1019.0%	148.0%	\$ 52.80	\$ 11.70	\$ 4.15	1173.3%	182.2%
[3] 2004 Q4	\$ 52.80	\$ 5.40	\$ 3.94	1240.3%	37.1%	\$ 52.80	\$ 5.40	\$ 3.77	1300.6%	43.2%
2005	-	-	-	-	-	\$ 52.80	\$ 5.40	\$ 3.42	1443.6%	57.9%
2006	-	-	-	-	-	\$ 52.80	\$ 5.40	\$ 3.85	1270.5%	40.2%
2007	-	-	-	-	-	-	-	-	-	-

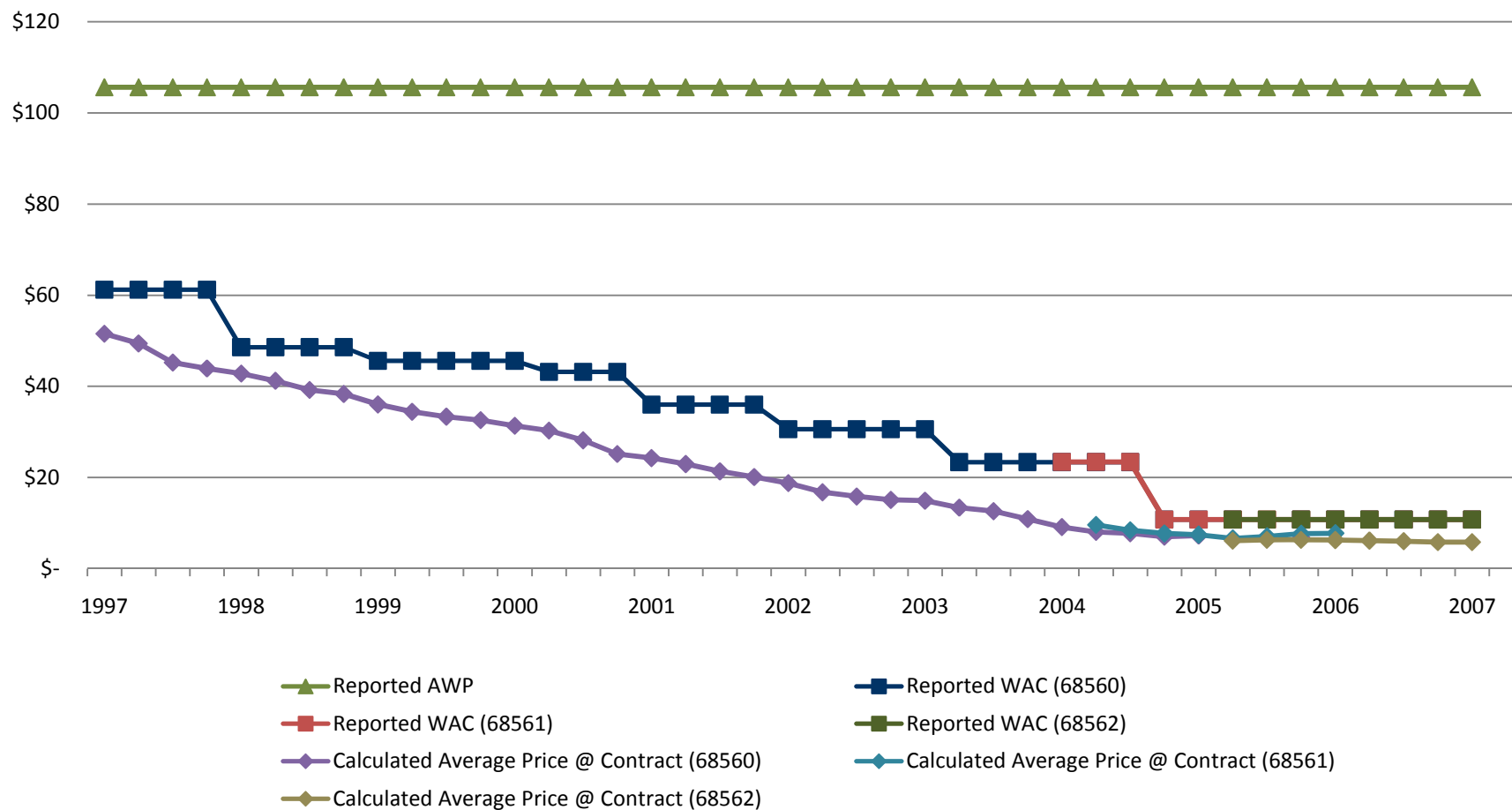
Year	Reported AWP (adj. to per shelf carton) - 49502068531	Reported WAC (adj. to per shelf carton) - 49502068531	Calculated Average Price @ Contract - 49502068531	AWP Spread [1]	WAC Spread [2]	Reported AWP (adj. to per shelf carton) - 49502068530	Reported WAC (adj. to per shelf carton) - 49502068530	Calculated Average Price @ Contract - 49502068530	AWP Spread [1]	WAC Spread [2]
1997	-	-	-	-	-	-	-	-	-	-
1998	-	-	-	-	-	-	-	-	-	-
1999	-	-	-	-	-	-	-	-	-	-
2000 Q1	-	-	-	-	-	-	-	-	-	-
2000 Q2-Q4	-	-	-	-	-	-	-	-	-	-
2001	-	-	-	-	-	-	-	-	-	-
2002	-	-	-	-	-	-	-	-	-	-
2003 Q1	-	-	-	-	-	-	-	-	-	-
2003 Q2-Q4	-	-	-	-	-	-	-	-	-	-
2004 Q1-Q3	-	-	-	-	-	-	-	-	-	-
2004 Q4	-	-	-	-	-	-	-	-	-	-
2005	\$ 52.80	\$ 5.40	\$ 3.00	1661.6%	80.2%	\$ 53.40	\$ 6.00	\$ 4.67	1044.6%	28.6%
2006	\$ 52.80	\$ 5.40	\$ 3.03	1642.9%	78.3%	\$ 53.40	\$ 6.00	\$ 4.02	1228.3%	49.2%
2007	\$ 52.80	\$ 5.40	\$ 2.91	1716.2%	85.7%	\$ 53.40	\$ 6.00	\$ 3.82	1298.6%	57.1%

[1] For purposes of this summary, AWP Spread is calculated as: (Reported AWP less the Calculated Average @ Contract Price)/
Calculated Average @ Contract Price.

[2] For purposes of this summary, WAC Spread is calculated as: (Reported WAC less the Calculated Average @ Contract Price)/
Calculated Average @ Contract Price.

[3] The reported WAC for these NDCs was changed during the year, therefore an average price was calculated based on the sales incurred when each WAC was in effect.

Graph A11
Dey Indirect Transaction Data
Reported AWP & WAC vs. Calculated Average Price for Pharmacy COT
Ipratropium Bromide 49502068560 & 49502068561 & 49502068562



Summary A11 - Ipratropium Bromide AWP & WAC Comparison for Pharmacy COT
Dey Indirect Transaction Data
49502068560 & 49502068561 & 4950268562

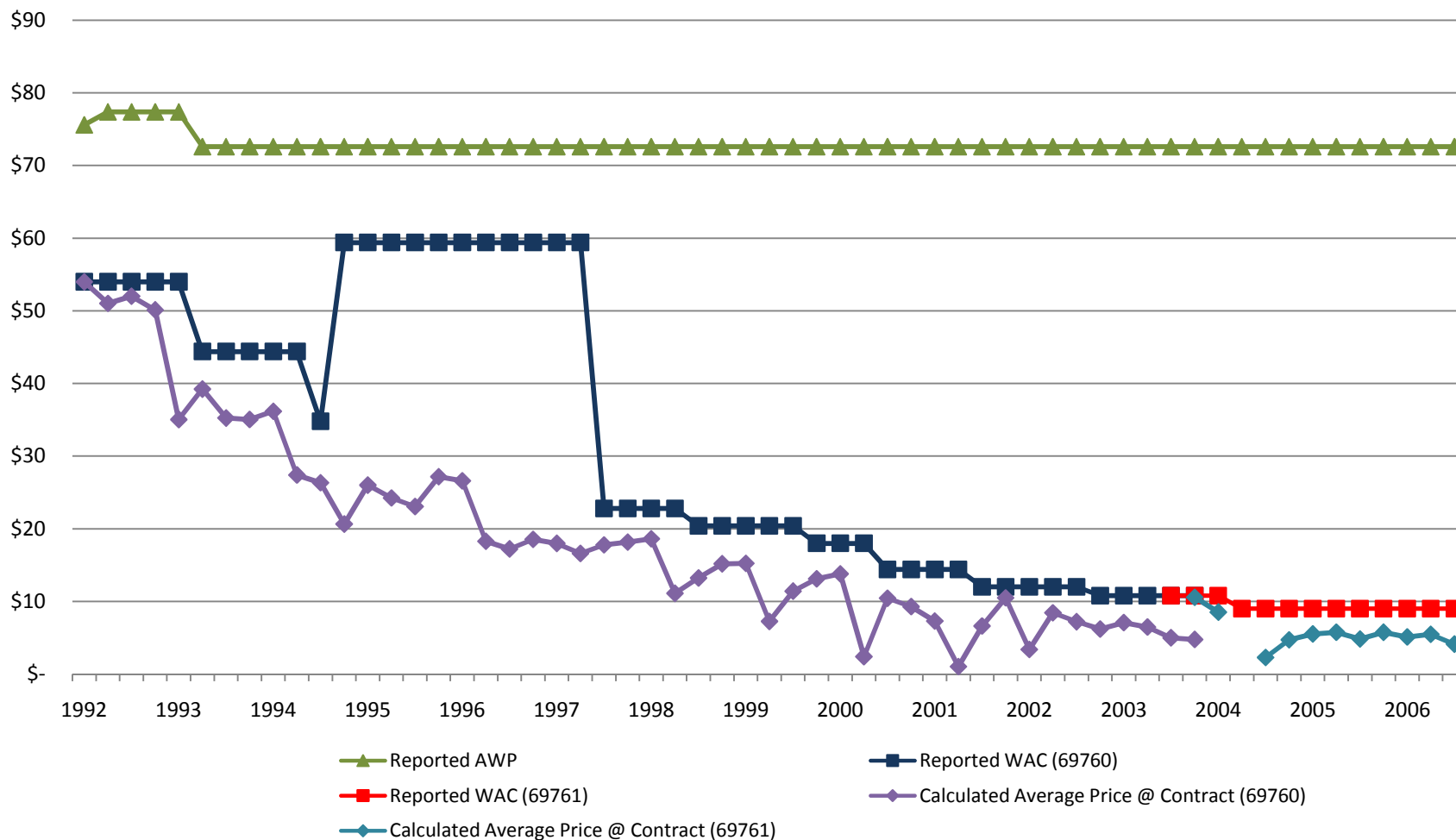
	Year	Reported AWP (adj. to per shelf carton)	Reported WAC (adj. to per shelf carton)	Calculated Average Price @ Contract - 49502068560	AWP Spread [1]	WAC Spread [2]	Calculated Average Price @ Contract - 49502068561	AWP Spread [1]	WAC Spread [2]	Calculated Average Price @ Contract - 49502068562	AWP Spread [1]	WAC Spread [2]
	1997	\$ 105.60	\$ 61.20	\$ 45.93	129.9%	33.2%	-	-	-	-	-	-
	1998	\$ 105.60	\$ 48.60	\$ 40.23	162.5%	20.8%	-	-	-	-	-	-
	1999	\$ 105.60	\$ 45.60	\$ 34.15	209.2%	33.5%	-	-	-	-	-	-
[3]	2000 Q1	\$ 105.60	\$ 45.60	\$ 31.37	236.6%	45.4%	-	-	-	-	-	-
[3]	2000 Q2-Q4	\$ 105.60	\$ 43.20	\$ 27.90	278.4%	54.8%	-	-	-	-	-	-
	2001	\$ 105.60	\$ 36.00	\$ 22.18	376.1%	62.3%	-	-	-	-	-	-
	2002	\$ 105.60	\$ 30.60	\$ 16.52	539.4%	85.3%	-	-	-	-	-	-
[3]	2003 Q1	\$ 105.60	\$ 30.60	\$ 14.92	608.0%	105.2%	-	-	-	-	-	-
[3]	2003 Q2-Q4	\$ 105.60	\$ 23.40	\$ 12.34	755.8%	89.6%	-	-	-	-	-	-
[3]	2004 Q1-Q3	\$ 105.60	\$ 23.40	\$ 8.54	1137.1%	174.1%	\$ 8.62	1125.3%	171.5%	-	-	-
[3]	2004 Q4	\$ 105.60	\$ 10.80	\$ 7.00	1407.6%	54.2%	\$ 7.72	1267.8%	39.9%	-	-	-
	2005	\$ 105.60	\$ 10.80	\$ 7.23	1360.9%	49.4%	\$ 7.07	1394.4%	52.8%	\$ 6.34	1564.7%	70.3%
	2006	\$ 105.60	\$ 10.80	-	-	-	\$ 7.76	1260.8%	39.2%	\$ 6.08	1636.3%	77.6%
	2007	\$ 105.60	\$ 10.80	-	-	-	-	-	-	\$ 5.87	1699.8%	84.1%

[1] For purposes of this summary, AWP Spread is calculated as: (Reported AWP less the Calculated Average @ Contract Price)/
Calculated Average @ Contract Price.

[2] For purposes of this summary, WAC Spread is calculated as: (Reported WAC less the Calculated Average @ Contract Price)/
Calculated Average @ Contract Price.

[3] The reported WAC for these NDCs was changed during the year, therefore an average price was calculated based on the sales incurred when each WAC was in effect.

Graph A12
Dey Direct Transaction Data
Reported AWP & WAC vs. Calculated Average Price for Wholesaler COT
Albuterol Sulfate 49502069760 & 49502069761



Summary A12 - Albuterol Sulfate AWP & WAC Comparison for Wholesaler COT
Dey Direct Transaction Data
49502069760 & 49502069761

	Year	Reported AWP (adj. to per shelf carton)	Reported WAC (adj. to per shelf carton)	Calculated Average Price @ Contract - 49502069760	AWP Spread	WAC Spread	Calculated Average Price @ Contract - 49502069761	AWP Spread	WAC Spread
[4]	1992 Q3	\$ 75.60	\$ 54.00	\$ 54.00	40.0%	0%	-	-	-
[4]	1992 Q4	\$ 77.40	\$ 54.00	\$ 51.04	51.6%	6%	-	-	-
[3],[4]	1993 Q1-Q3	\$ 77.40	\$ 54.00	\$ 45.33	70.7%	19%	-	-	-
[3],[4]	1993 Q4	\$ 72.60	\$ 44.40	\$ 39.24	85.0%	13%	-	-	-
	1994	\$ 72.60	\$ 44.40	\$ 33.06	119.6%	34%	-	-	-
[3]	1995 Q1	\$ 72.60	\$ 34.80	\$ 26.35	175.6%	32%	-	-	-
[3]	1995 Q2-Q4	\$ 72.60	\$ 59.40	\$ 23.79	205.1%	150%	-	-	-
	1996	\$ 72.60	\$ 59.40	\$ 24.02	202.3%	147%	-	-	-
	1997	\$ 72.60	\$ 59.40	\$ 17.63	311.9%	237%	-	-	-
	1998	\$ 72.60	\$ 22.80	\$ 17.04	326.1%	34%	-	-	-
	1999	\$ 72.60	\$ 20.40	\$ 13.54	436.0%	51%	-	-	-
[3]	2000 Q1	\$ 72.60	\$ 20.40	\$ 11.42	535.9%	79%	-	-	-
[3]	2000 Q2-Q4	\$ 72.60	\$ 18.00	\$ 11.50	531.3%	57%	-	-	-
	2001	\$ 72.60	\$ 14.40	\$ 8.16	789.6%	76%	-	-	-
	2002	\$ 72.60	\$ 12.00	\$ 8.05	801.7%	49%	-	-	-
[3]	2003 Q1	\$ 72.60	\$ 12.00	\$ 7.21	906.9%	66%	-	-	-
[3]	2003 Q2-Q4	\$ 72.60	\$ 10.80	\$ 6.60	999.7%	64%	-	-	-
[3]	2004 Q1-Q3	\$ 72.60	\$ 10.80	\$ 3.25	2132.9%	232%	\$ 9.47	666.9%	14%
	2005	\$ 72.60	\$ 9.00	-	-	-	\$ 4.89	1384.4%	84%
	2006	\$ 72.60	\$ 9.00	-	-	-	\$ 5.33	1262.1%	69%
	2007	\$ 72.60	\$ 9.00	-	-	-	\$ 4.13	1659.0%	118%

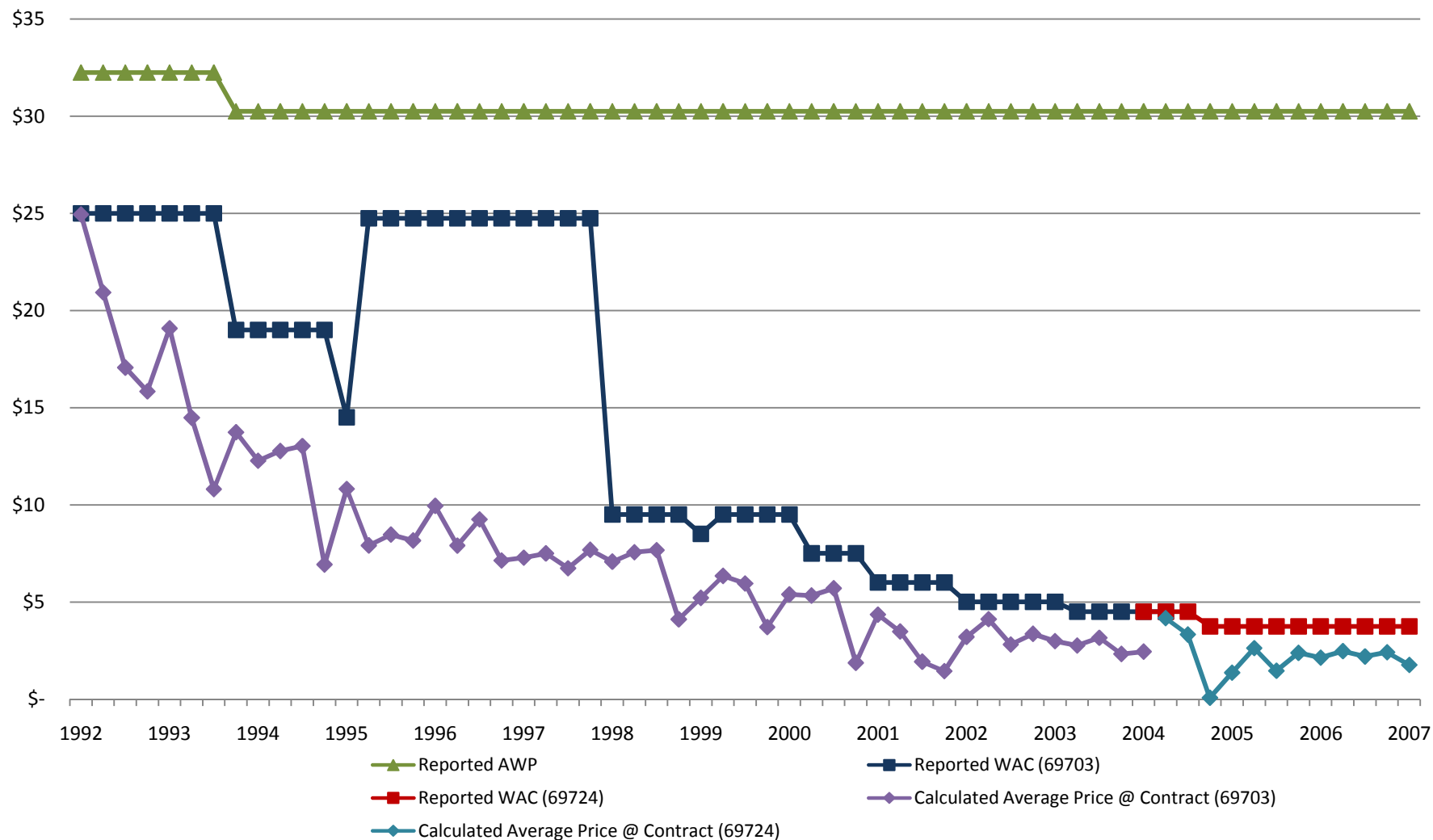
[1] For purposes of this summary, AWP Spread is calculated as: (Reported AWP less the Calculated Average @ Contract Price)/
Calculated Average @ Contract Price.

[2] For purposes of this summary, WAC Spread is calculated as: (Reported WAC less the Calculated Average @ Contract Price)/
Calculated Average @ Contract Price.

[3] The reported WAC for these NDCs was changed during the year, therefore an average price was calculated based on the sales incurred
when each WAC was in effect.

[4] The reported AWP for these NDCs was changed during the year, therefore an average price was calculated based on the sales incurred
when each AWP was in effect.

Graph A13
Dey Direct Transaction Data
Reported AWP & WAC vs. Calculated Average Price for Wholesaler COT
Albuterol Sulfate 49502069703 & 49502069724



Summary A13 - Albuterol Sulfate AWP & WAC Comparison for Wholesaler COT
Dey Direct Transaction Data
49502069703 & 49502069724

	Year	Reported AWP (adj. to per shelf carton)	Reported WAC (adj. to per shelf carton)	Calculated Average Price @ Contract - 49502069703	AWP Spread [1]	WAC Spread [2]	Calculated Average Price @ Contract - 49502069724	AWP Spread [1]	WAC Spread [2]
	1992	\$ 32.25	\$ 25.00	\$ 17.86	80.6%	40.0%	-	-	-
[3]	1993 Q1-Q3	\$ 32.25	\$ 25.00	\$ 15.07	114.0%	65.9%	-	-	-
[3]	1993 Q4	\$ 30.25	\$ 19.00	\$ 13.74	120.2%	38.3%	-	-	-
	1994	\$ 30.25	\$ 19.00	\$ 11.46	164.0%	65.8%	-	-	-
[3]	1995 Q1	\$ 30.25	\$ 14.50	\$ 10.82	179.5%	34.0%	-	-	-
[3]	1995 Q2-Q4	\$ 30.25	\$ 24.75	\$ 8.14	271.8%	204.2%	-	-	-
	1996	\$ 30.25	\$ 24.75	\$ 8.73	246.4%	183.4%	-	-	-
	1997	\$ 30.25	\$ 24.75	\$ 7.35	311.5%	236.7%	-	-	-
	1998	\$ 30.25	\$ 9.50	\$ 6.94	335.8%	36.9%	-	-	-
	1999	\$ 30.25	\$ 9.50	\$ 5.49	451.4%	73.2%	-	-	-
[3]	2000 Q1	\$ 30.25	\$ 9.50	\$ 5.39	461.3%	76.3%	-	-	-
[3]	2000 Q2-Q4	\$ 30.25	\$ 7.50	\$ 4.77	533.7%	57.1%	-	-	-
	2001	\$ 30.25	\$ 6.00	\$ 3.19	849.5%	88.3%	-	-	-
	2002	\$ 30.25	\$ 5.00	\$ 3.48	769.7%	43.8%	-	-	-
[3]	2003 Q1	\$ 30.25	\$ 5.00	\$ 2.98	913.8%	67.6%	-	-	-
[3]	2003 Q2-Q4	\$ 30.25	\$ 4.50	\$ 2.80	979.2%	60.5%	-	-	-
[3]	2004 Q1-Q3	\$ 30.25	\$ 4.50	\$ 0.99	2954.7%	354.4%	\$ 3.71	715.6%	21.3%
[3]	2004 Q4	\$ 30.25	\$ 3.75	-	-	-	\$ 0.08	39352.3%	4790.8%
	2005	\$ 30.25	\$ 3.75	-	-	-	\$ 2.12	1325.6%	76.7%
	2006	\$ 30.25	\$ 3.75	-	-	-	\$ 2.32	1203.3%	61.6%
	2007	\$ 30.25	\$ 3.75	-	-	-	\$ 1.76	1618.1%	113.0%

[1] For purposes of this summary, AWP Spread is calculated as: (Reported AWP less the Calculated Average @ Contract Price)/
Calculated Average @ Contract Price.

[2] For purposes of this summary, WAC Spread is calculated as: (Reported WAC less the Calculated Average @ Contract Price)/
Calculated Average @ Contract Price.

[3] The reported WAC for these NDCs was changed during the year, therefore an average price was calculated based on the sales incurred
when each WAC was in effect.